

## **Dileep Phadnis & Co.**

Chartered Accountants

'Phadnis Chambers' 613 E Shahupuri 2<sup>nd</sup> lane, Kolhapur - 416001.

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Ref. No. : K - 13/AR/2018-19

Annexure - A

### **INDEPENDENT AUDITOR'S REPORT**

**The Institute of Chartered Accountants of India**

**To The Members**

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Kolhapur Branch of the Institute of Chartered Accountants of India ("the Institute"), which comprises of the Balance Sheet as at March 31, 2018, the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

#### **Management's Responsibility for the Financial Statements**

The Management is responsible for the preparation of these Financial Statements in accordance with The Chartered Accountants Act, 1949 that give a true and fair view of the financial position and financial performance of the Kolhapur Branch of the Institute in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of

appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors' consider internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Institute has in place an adequate internal control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements for the year ended March 31, 2018 are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Kolhapur Branch of the Institute as at March 31, 2018, its deficit and its cash flow for the year ended on that date.

## Other Matters

Additional details are enclosed in Annexure - "B".

## Report on Other Regulatory Requirements

Further, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by Chartered Accountant Act, 1949 have been kept by the Kolhapur Branch of the Institute so far as appears from our examination of those books.
- c) The Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income and Expenditure Account comply with the relevant Accounting Standards.



For Dileep Phadnis & Co.  
Chartered Accountants  
FRN No.: 102545W

Place of Signature: Kolhapur  
Date: 14.04.2018

14 APR 2018

Ca. Gaurav Phadnis (M.No. 131341)  
Partner

**ADDITIONAL INFORMATION**

1. The Branch have maintained the books online in Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally(cloud).
2. The inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled.
3. The Branch is regular in depositing statutory dues i.e. provident fund, employees' state insurance, TDS, GST and any other statutory dues whichever applicable to the appropriate authorities.
4. The Branch is complying with the Finance & Operations Manual (SOP).
5. (A) The branch is maintaining Fixed Assets Register and the assets purchased during the period are properly recorded in register.  
(B) The fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.  
(C) The Head Office has transferred the building on 3<sup>rd</sup> October, 2017, on which full depreciation is considered as it is transfer and not new purchase. The software was previous depreciated @ 25% which has been duly corrected.  
(D) The capital items purchased by the branch are out of the capital grant released by Head Office and only for the purpose it was sanctioned.

- (E) The title deeds of immovable properties are held in the name of the Institute.
6. (A) The branch has maintained proper inventories of publications received from Central office and issuance thereof.
- (B) The physical verification is carried out during the audit period.
- (C) Publication Account alongwith sales proceeds and Stock Statements are sent to Head office on half yearly.
7. (A) The expenditure towards Seminar & Conference are properly accounted for and met out the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.
- (B) The ledger account is being maintained for the Seminar / Conference/ Workshop / any other program organized during the period which is on Tally ERP cloud.
- (C) Such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.
- (D) Non educational program/ activity has not been organized by the branch.
- (E) The amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time.
8. Proper budgetary control is exercised both with respect to revenue and capital expenditure.
9. The fund of the branch is not applied either directly or indirectly for making any payment to the members of the Managing Committee except to

reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit.

10.(A) The investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement.

(B) Non of the amount are transferred from/to capital reserve, general reserve or/and earmarked funds by the branch. The transferred entries have been transferred by the Head Office.

(C) The funds are utilized only specific purpose for which the same are appropriated.

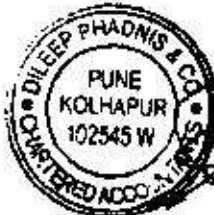
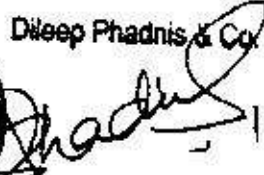
11.The separate Receipt & Payment A/c of Building Fund are not maintained.

12.The branch not printing and publishing newsletters except e-newsletter.

13.All the revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts of the branch. Capital Grant is recognized only on receipt basis.

14.There is no material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council.

15.Specify areas of weak controls, if any and suggest ways to streamlining the same.

 Dileep Phadnis & Co.  
  
Gaurav Phadnis

14 APR 2018

# ICAI\_Kolhapur\_WIRC\_New

## Trial Balance

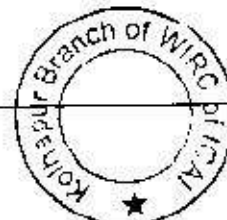
1-Apr-2017 to 31-Mar-2018

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Particulare	Closing Balance	
	Debit	Credit
<b>Capital Account-11</b>		<b>1,25,76,306.94</b>
Reserves & Surplus-1101		1,25,76,306.94
Earmarked Funds-110102		93,51,537.30
Other Earmarked Funds-110102007		93,51,537.30
W016-Other Earmarked Funds-110102007		93,51,537.30
Reserves-110101		32,24,769.64
General Reserve-110101004		12,24,769.64
W016-General Reserve-110101004		12,24,769.64
Infrastructure Reserve-110101002		20,00,000.00
W016 -Infrastructure Reserve-110101002		20,00,000.00
	<b>1,43,863.03</b>	<b>16,66,257.75</b>
<b>Current Liabilities-12</b>	<b>1,43,863.03</b>	<b>3,14,658.00</b>
Duties & Taxes-1201		
Direct Tax-120101		
TDS on Contractor-120101004		
TDS on Professional-120101002		
Indirect Tax-120102	1,43,863.03	3,14,658.00
Input GST-120102010	1,43,863.03	
W016-Common Input CGST-120102010	71,683.43	
W016-Common Input IGST-120102010	496.17	
W016-Common Input SGST-120102010	71,683.43	
Output GST-120102011		3,14,658.00
W016-Output CGST-120102011		1,52,154.00
W016-Output IGST-120102011		10,350.00
W016-Output SGST-120102011		1,52,154.00
Sundry Creditors-1203		4,62,263.75
Expenses Payable-Parties-120303		4,62,263.75
Party Control A/c-120303001		4,62,263.75
W016 -Party Control A/c-120303001		13,150.00
W016-Ar. Sameer Joshi-120303001		75,841.00
W016-Champion Engg- Awning-120303001		1,90,906.25
W016-Mahalaxmi Exteriors - Unmesh Power-120303001		35,894.00
W016-MSEDCL-120303001		9,370.00
W016-Neelam Enterprises-120303001		9,563.00
W016-Omega Stationers-120303001		6,889.00
W016-PRACHI COMPUTER-120303001		500.00
W016-SHREE COMPUTERS-120303001		65,280.00
W016-Square Associates-120303001		54,870.50
Fees Received in Advance-1204		77,500.00
FRA-Others-120405		77,500.00
FRA - Advance ITT-120405008		4,000.00
W016-FRA - Advance ITT-120405008		4,000.00
FRA- GMCS 1-120405005		
FRA- GMCS 2-120405006		
FRA- ITT-120405007		36,000.00
W016-FRA- ITT-120405007		36,000.00
FRA- Orientation-120405009		37,500.00
W016-FRA- Orientation-120405009		37,500.00

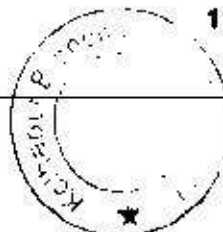
Carried Over

1,43,863.03      1,42,42,664.69



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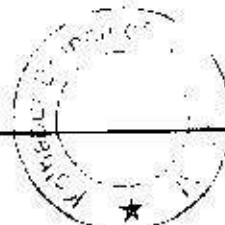
Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>1,43,863.03</b>	<b>1,42,42,564.69</b>
Other Liabilities-1205		5,98,289.00
Other Payable-120502		5,98,289.00
Other liabilities-120502010		5,98,289.00
W016-Other liabilities-120502010		5,58,289.00
W016-Security Deposit Interior Work-120502010		40,000.00
Provisions-1206		2,13,547.00
Provisions for Expenses-120601		2,13,547.00
Provision for Expenses - Non-Capital Items-120601002		2,13,547.00
W016-Provision for Expenses - Non-Capital Items-120601002		2,13,547.00
<b>Fixed Assets-21</b>	<b>9,71,82,920.42</b>	
Intangible Assets-2102	24,558.00	
Software & Others-210201	24,558.00	
Software & Others-210201001	24,558.00	
W016-Software & Others-210201001	24,558.00	
Tangible Assets-2101	9,71,58,362.42	
Airconditioner-210103	15,15,549.15	
Airconditioner-210103001	15,15,549.15	
W016-Airconditioner-210103001	15,15,549.15	
Computer-210109	6,38,652.00	
Computer-210109001	6,38,652.00	
W016-Computer-210109001	6,38,652.00	
Electrical Installation & Fittings-210102	9,28,112.40	
Electrical Installation & Fittings-210102001	9,28,112.40	
W016-Electrical Installation & Fittings-210102001	9,28,112.40	
Furniture & Fixures-210104	11,98,602.67	
Furniture & Fixures-210104001	11,98,602.67	
W016-Furniture & Fixures-210104001	11,98,602.67	
Land & Building-210101	9,16,42,010.30	
Building-210101003	9,16,42,010.30	
W016 -Building-210101003	9,16,42,010.30	
Office Equipment-210106	12,35,435.90	
Office Equipment-210106001	12,35,435.90	
W016 -Office Equipment-210106001	1,19,537.00	
W016-Office Equipment-210106001	11,15,898.90	
<b>Investments-22</b>	<b>1,53,90,246.71</b>	
Earmarked Investment-2202	90,57,954.61	
Earmarked Investment & Others-220202	90,57,954.61	
Other Earmarked Fund Invt-220202001	90,57,954.61	
W016-BOI Earmarked FD-220202001	6,95,813.95	
W016-BOI Maintenance FD-220202001	72,59,729.76	
W016-IDBI Earmarked FD-220202001	5,53,767.90	
W016-OBC Earmarked FD-220202001	5,48,643.00	
General Investment-2201	63,32,292.10	
General Investment-FD with Bank-220101	63,32,292.10	
FD -Short Term-220101001	17,95,718.00	
W016-FD -Short Term-220101001	17,95,718.00	
Flexi Deposit-220101003	45,36,574.10	
W016-IDBI Fixed Deposit-220101003	3,49,667.10	
<b>Carried Over</b>	<b>11,27,17,030.18</b>	<b>1,42,42,564.69</b>



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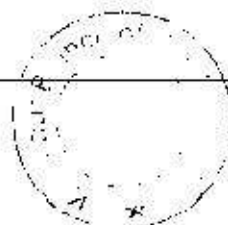


Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>11,27,17,030.16</b>	<b>1,42,42,564.69</b>
<i>W016-OBC Fixed Deposit-220101003</i>	41,86,907.00	
<b>Current Assets-23</b>	<b>11,71,392.69</b>	
Deposits (Asset)-2301	1,74,400.00	
Security Deposit-230101	1,74,400.00	
Receivable-Security Deposit-230101001	1,74,400.00	
<i>W016-Receivable-Security Deposit-230101001</i>	1,74,400.00	
Sundry Debtors-2303	1,90,515.00	
Receivables-230301	1,90,515.00	
Customer A/c - Certificate Courses-230301010	1,89,715.00	
<i>W016-Customer A/c - Certificate Courses-230301010</i>	1,89,715.00	
Customer A/c - Others-230301013	800.00	
<i>W016-Customer A/c - Others-230301013</i>	800.00	
Customer A/c - Publications-230301009		
Customer A/c - Seminar Members-230301001		
Customer A/c - Seminar Students-230301002		
Cash-in-Hand-2304	12,898.00	
Cash-230401	12,898.00	
Cash In Hand-230401001	12,898.00	
<i>W016-Cash In Hand-230401001</i>	12,898.00	
Bank Accounts	5,48,929.99	
Bank - Main Account-230501	5,48,929.99	
Bank - Main Account-230501001	5,48,929.99	
<i>W016-Bank of India 090110110000735-230501001</i>	1,62,629.05	
<i>W016-IDBI SB 464104000019178-230501001</i>	3,70,332.94	
<i>W016-OBC SB 03575011000273-230501001</i>	15,968.00	
Other Assets-2306	1,47,164.70	
Other Receivable-230603	1,47,164.70	
TDS Receivable Account-230603007	1,47,164.70	
<i>W016-TDS Receivable Account-230603007</i>	1,47,164.70	
Publication Stock-2307	97,485.00	
Stock-230701	97,485.00	
Stock - RC publication-230701003	97,485.00	
<i>W016-Stock - RC Publication-230701003</i>	97,485.00	
<b>Branch / Divisions-13</b>	<b>9,28,946.50</b>	<b>10,47,87,006.00</b>
Branch/Division Transfer-1301		1,23,962.00
Publication Current A/c-130101		1,23,962.00
Pubn Current A/c-Kolhapur of WIRC-130101115		1,23,962.00
<i>W016-Pubn Current A/c-Kolhapur of WIRC-130101115</i>		1,23,962.00
Inter Head Balances- BS-61	9,28,946.50	10,46,63,044.00
Inter Head- BS-6101	9,28,946.50	10,46,63,044.00
Building Grant-610104		10,13,49,274.00
Building Grant-Kolhapur of WIRC-610104115		10,13,49,274.00
<i>W016 -Building Grant-Kolhapur of WIRC-610104115</i>		10,13,49,274.00
Capital Grant-610102	9,28,946.50	
Capital Grant-Kolhapur of WIRC-610102115	9,28,946.50	
<i>W016-Capital Grant-Kolhapur of WIRC-610102115</i>	9,28,946.50	
<b>Carried Over</b>	<b>11,48,17,369.35</b>	<b>11,90,29,570.69</b>



Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>11,48,17,369.35</b>	<b>11,90,29,570.69</b>
Current Account-610117		4,91,434.00
Current Account-Kolhapur of WIRC-610117115		4,91,434.00
W016-Current Account-Kolhapur of WIRC-610117115		4,91,434.00
Current Account-WIRC-610117100		
ITT Centre Grant-610105		28,22,336.00
ITT Centre Grant-Kolhapur of WIRC-610105115		28,22,336.00
W016-ITT Centre Grant-Kolhapur of WIRC-610105115		28,22,336.00
<b>Sales Accounts-31</b>		<b>18,860.00</b>
Branch publication Sales-3102		
Branch Transfer out-310201		
BR Free issue - FINAL Study Materials-310201019		
BR transfer out - CPT-310201005		
BR transfer out - FINAL Study Materials-310201007		
BR transfer out - Institute Pubn-310201001		
BR transfer out - IPCC/IIPCC-310201006		
BR transfer out - RTP-310201004		
Publication Sales-3101		18,860.00
Publication Income-310101		18,860.00
Sale- Branch publications-310101026		1,050.00
W016 -Sale- Branch Publications-310101026		1,050.00
Sale - Form 102 /103-310101010		
Sale - Other Items-310101012		
Sale- RC publications-310101027		
Sale - Scrap-310101013		17,810.00
W016 -Sale - Scrap-310101013		17,810.00
<b>Purchase Accounts-41</b>		
Branch Transfer Publication-4102		
Branch Transfer In-410201		
BR transfer In - CPT-410201005		
BR transfer In - FINAL Study Materials-410201007		
BR transfer In - Form 102 /103-410201010		
BR transfer In - Institute Pubn-410201001		
BR transfer In - RC publication-410201023		
BR transfer In - RTP-410201004		
<b>Direct Incomes-32</b>		<b>63,34,185.00</b>
Fees Received-3201		31,80,385.00
Class Room Training Income-320104		31,80,385.00
Advanced ITT Fees - Branches-320104007		3,56,625.00
W016-Advanced ITT Fees - Branches-320104007		3,56,625.00
GMCS-II Fees-320104004		5,13,500.00
W016-GMCS-II Fees-320104004		5,13,500.00
ITT Fees - Branches-320104002		9,92,750.00
W016-ITT Fees - Branches-320104002		9,92,750.00
Orientation Fees- Branches-320104001		9,62,000.00
W016-Orientation Fees- Branches-320104001		9,62,000.00
Reading room income-320104006		3,55,510.00
W016 -Reading Room Income-320104006		1,59,710.00
W016-Reading room income-320104006		1,95,800.00
<b>Carried Over</b>	<b>11,48,17,369.35</b>	<b>12,53,82,615.69</b>

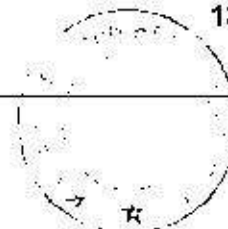
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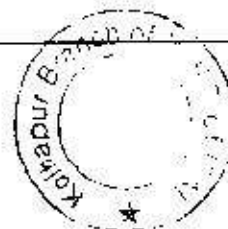
Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>11,48,17,389.35</b>	<b>12,53,82,615.69</b>
Seminars Participation Fees-3202		31,53,800.00
Seminar Income-320201		<u>31,53,800.00</u>
Seminar income- Members-320201001		<u>23,02,950.00</u>
W016-Seminar Income- Members-320201001		<u>23,02,950.00</u>
Seminar income- Students-320201002		<u>8,50,850.00</u>
W016-Seminar Income- Students-320201002		<u>8,50,850.00</u>
<b>Direct Expenses-42</b>	<b>62,51,295.82</b>	
Employee Benefit Expenses-4202	<u>5,64,770.00</u>	
Salary,Pension & Other Allowances-420201	<u>5,64,770.00</u>	
Salary - Branch Employees-420201005	<u>5,64,770.00</u>	
W016 -Salary - Branch Employees-420201005	<u>5,64,770.00</u>	
Operating Expenses-4204	<u>27,30,524.14</u>	
Audit Fees-420420	<u>1,800.00</u>	
Audit fees- Statutory-420420001	<u>1,800.00</u>	
W016 -Audit Fees- Statutory-420420001	<u>1,800.00</u>	
Class Room Training - Adv ITT-420425	<u>1,35,000.00</u>	
Adv ITT - Faculty Honorarium-420425002	<u>1,35,000.00</u>	
W016-Adv ITT - Faculty Honorarium-420425002	<u>1,35,000.00</u>	
Class Room Training - GMCS 2-420426	<u>1,35,000.00</u>	
GMCS 2 - Faculty Honorarium-420426002	<u>1,35,000.00</u>	
W016-GMCS 2 - Faculty Honorarium-420426002	<u>1,35,000.00</u>	
Class Room Training - ITT-420416	<u>2,81,000.00</u>	
ITT - Faculty Honorarium-420416002	<u>2,81,000.00</u>	
W016 -ITT - Faculty Honorarium-420416002	<u>2,81,000.00</u>	
Class Room Training - Orientation-420415	<u>2,25,000.00</u>	
Orientation- Honorarium-420415002	<u>2,25,000.00</u>	
W016 -Orientation- Honorarium-420415002	<u>2,25,000.00</u>	
Meeting Expenses-420419	<u>30,225.01</u>	
Meeting- Catering charges-420419004	<u>3,880.00</u>	
W016 -Meeting- Catering Charges-420419004	<u>3,880.00</u>	
Meeting -Misc expenses-420419008	<u>16,944.01</u>	
W016-Meeting -Misc expenses-420419008	<u>16,944.01</u>	
Meeting- Travel Car-420419015	<u>9,401.00</u>	
W016 -Meeting- Travel Car-420419015	<u>9,401.00</u>	
Other Expenses-420423	<u>2,28,995.67</u>	
Bank Commission-420423004	<u>10,134.46</u>	
W016 -Bank Commission-420423004	<u>10,134.46</u>	
Misc Exp-420423017	<u>2,14,116.21</u>	
W016 -Misc Exp-420423017	<u>5,305.00</u>	
W016-Misc Exp-420423017	<u>2,08,806.97</u>	
W016-Round Off-420423017	<u>4.24</u>	
Student Association Other Expense-420423027	<u>4,745.00</u>	
W016-Student Association Other Expense-420423027	<u>4,745.00</u>	
Postage and Telephone-420407	<u>35,852.25</u>	
Postage & telegram-420407001	<u>21,135.65</u>	
W016 -Postage & Telegram-420407001	<u>21,135.65</u>	
Telephone Expenses-420407002	<u>14,716.60</u>	
W016 -Telephone Expenses-420407002	<u>11,919.80</u>	
<b>Carried Over</b>	<b>12,10,68,665.17</b>	<b>12,53,82,615.69</b>

continued ...

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>12,10,68,665.17</b>	<b>12,53,82,615.69</b>
W016-Telephone Expenses-420407002	2,269.80	
W016-Telephone Expenses(9997@18)-420407002	527.00	
Rent Rates & Taxes-420408	8,96,962.00	
Electricity Charges-420408009	6,56,420.00	
W016 -Electricity Charges-420408009	39,330.00	
W016-Electricity Charges-420408009	6,17,090.00	
Taxes-420408002	1,50,000.00	
W016 -Taxes-420408002	1,50,000.00	
Water-420408003	90,542.00	
W016 -Water-420408003	60,892.00	
W016-Water-420408003	29,650.00	
Repair & Maintenance-420411	7,25,295.40	
Computer Maintenance-420411005	1,15,351.16	
W016 -Computer Maintenance-420411005	1,14,501.16	
W016-Computer Maintenance(8504@28)-420411005	850.00	
Repairs & Maintenance-420411002	3,91,634.24	
W016 -Repairs & Maintenance-420411002	1,75,084.57	
W016-Repairs & Maintenance(3707@18)-420411002	11,068.76	
W016-Repairs & maintenance-420411002	2,02,966.50	
W016-Repairs & Maintenance(8473@18)-420411002	2,514.41	
Security Arrangements-420411001	2,18,310.00	
W016 -Security Arrangements-420411001	57,190.00	
W016-Security Arrangements-420411001	1,61,120.00	
Technology Expenses-420406	30,624.81	
Broadband (INTERNET) Expenses-420406002	30,624.81	
W016 -Broadband (INTERNET) Expenses-420406002	30,624.81	
Travelling & Conveyance-420409	4,769.00	
Travel- Taxi - Others-420409006	20.00	
W016 -Travel- Taxi - Others-420409006	20.00	
Travel-Taxi- Staff-420409004	4,749.00	
W016 -Travel-Taxi- Staff-420409004	4,749.00	
Printing and Stationery-4203	61,199.25	
Printing & Stationery-420301	61,199.25	
Printing And Stationery-420301001	61,199.25	
W016 -Printing And Stationery-420301001	50,114.50	
W016-Printing And Stationery-420301001	5,728.00	
W016-Printing And Stationery(5806@12)-420301001	5,356.75	
Seminar and Programs-4201	28,94,802.43	
CA Day-420103	1,22,742.00	
CA Day -Misc Expenses-420103013	1,22,742.00	
W016 -CA Day -Misc Expenses-420103013	1,000.00	
W016-CA Day -Misc expenses-420103013	1,21,742.00	
Seminar Expenses-420101	16,77,649.07	
Seminar - Catering Charges-420101005	4,10,191.00	
W016 -Seminar - Catering Charges-420101005	3,33,191.00	
W016-Seminar - Catering Charges(9963@18)-420101005	77,000.00	
Seminar - Faculty Honorarium-420101002	1,94,050.00	
W016 -Seminar - Faculty Honorarium-420101002	1,94,050.00	
<b>Carried Over</b>	<b>12,10,68,665.17</b>	<b>12,53,82,615.69</b>



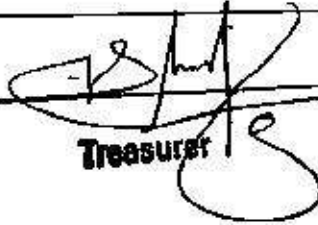
Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>12,10,68,665.17</b>	<b>12,53,82,615.69</b>
Seminar -Mementos-420101010	91,280.00	
W016 -Seminar -Mementos-420101010	88,880.00	
W016-Seminar -Mementos(4202@28)-420101010	2,400.00	
Seminar -Misc expenses-420101013	43,110.00	
W016 -Seminar -Misc Expenses-420101013	34,440.00	
W016-Seminar -Misc expenses-420101013	8,670.00	
Seminar -Photo/Video-420101009	4,750.00	
W016 -Seminar -Photo/Video-420101009	4,750.00	
Seminar - Printing and Stationery-420101001	46,680.40	
W016 -Seminar - Printing and Stationery-420101001	46,680.40	
Seminar - Stay Charges-420101004	43,079.67	
W016 -Seminar - Stay Charges-420101004	33,342.17	
W016-Stay Charges(9963@18)-420101004	9,737.50	
Seminar - Travel Air/Rail-420101006	7,92,232.00	
W016 -Seminar - Travel Air/Rail-420101006	7,92,232.00	
Seminar - Travel Car-420101007	52,276.00	
W016 -Seminar - Travel Car-420101007	52,276.00	
Seminar Students Exp-420102	9,63,217.36	
Seminar Students -Catering charges-420102005	4,80,214.00	
W016 -Seminar Students -Catering Charges-420102005	2,44,279.00	
W016-Seminar Students -Catering charges-420102005	2,35,935.00	
Seminar Students -Mementos-420102010	2,04,030.00	
W016-Seminar Students -Mementos-420102010	2,04,030.00	
Seminar Students -Misc expenses-420102013	1,12,280.00	
W016 -Seminar Students -Misc Expenses-420102013	392.00	
W016-Seminar Students -Misc expenses-420102013	1,11,888.00	
Seminar Students -Photo/Video-420102009	25,250.00	
W016-Seminar Students -Photo/Video-420102009	25,250.00	
Seminar Students -Printing and Stationery-420102001	1,00,313.05	
W016 -Seminar Students -Printing and Stationery-420102001	15,330.00	
W016-Seminar Students -Printing and Stationery-420102001	84,983.05	
Seminar Students -Stay Charges-420102004	19,248.31	
W016 -Seminar Students -Stay Charges-420102004	19,248.31	
Seminar Students -Travel Car-420102007	21,882.00	
W016-Seminar Students -Travel Car-420102007	21,882.00	
Sports & Tournament-420105	1,31,194.00	
Sports & Tournament -Misc expenses-420105013	1,24,894.00	
W016-Sports & Tournament -Misc expenses-420105013	1,24,894.00	
Sports & Tournament -Photo/Video-420105009	1,300.00	
W016-Sports & Tournament -Photo/Video-420105009	1,300.00	
Sports & Tournament -Travel Car-420105007	5,000.00	
W016-Sports & Tournament -Travel Car-420105007	5,000.00	
<b>Indirect Incomes-33</b>		<b>11,81,857.81</b>
Other Income-3301		11,81,857.81
Interest Received on Earmarked Funds-330103		6,75,781.71
Interest - Other Earmarked funds Invt-330103008		6,75,781.71
W016-Interest - Other Earmarked funds Invt-330103008		6,75,781.71
<b>Carried Over</b>	<b>12,10,68,665.17</b>	<b>12,65,64,473.50</b>

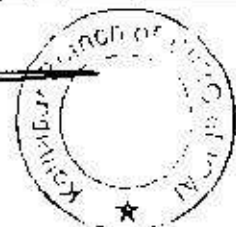


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Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>12,10,68,665.17</b>	<b>12,65,64,473.50</b>
Interest Received on Investment-330101		4,26,158.10
Interest - Savings-330101001		18,877.00
W016 -Interest - Savings-330101001		18,877.00
Interest - Short Term FD-330101002		4,07,281.10
W016 -Interest - Short Term FD-330101002		4,07,281.10
Other Income-330104		79,918.00
Misc Receipts-330104003		79,918.00
W016-Misc Receipts-330104003		79,918.00
<b>Indirect Expenses-43</b>	<b>65,27,569.33</b>	
Depreciation-4301	65,27,569.33	
Depreciation-Intangible Assets-430102	24,558.00	
Depreciation - intangible Assets-430102001	24,558.00	
W016 -Depreciation - Intangible Assets-430102001	24,558.00	
Depreciation-Tangible Assets-430101	65,03,011.33	
Depreciation - Airconditioner-430101004	2,67,449.85	
W016 -Depreciation - Airconditioner-430101004	2,67,449.85	
Depreciation - Bulding-430101002	48,23,263.70	
W016 -Depreciation - Bulding-430101002	48,23,263.70	
Depreciation - Computer-430101009	9,57,978.00	
W016 -Depreciation - Computer-430101009	9,57,978.00	
Depreciation - Electrical Installation & Fittings-430101003	1,03,123.60	
W016 -Depreciation - Electrical Installation & Fittings-430101003	1,03,123.60	
Depreciation - Furniture & Fixtures-430101005	1,33,178.08	
W016 -Depreciation - Furniture & Fixtures-430101005	1,33,178.08	
Depreciation - office Equipment-430101006	2,18,018.10	
W016 -Depreciation - Office Equipment-430101006	2,18,018.10	
<b>Inter Head Balances- IE-51</b>		<b>10,31,761.00</b>
Inter Head- IE-5101		10,31,761.00
Audit Fee Grant-510109		2,250.00
Audit Fee Grant-Kolhapur of WIRC-510109115		2,250.00
W016 -Audit Fee Grant-Kolhapur of WIRC-510109115		2,250.00
Commission on Publication A/c-510112		50,974.00
Commission on Pubn A/c-Kolhapur of WIRC-510112115		50,974.00
W016 -Commission on Pubn A/c-Kolhapur of WIRC-510112115		50,974.00
Membership Fee Grant-510103		10,250.00
Membership Fee Grant-Kolhapur of WIRC-510103115		10,250.00
W016 -Membership Fee Grant-Kolhapur of WIRC-510103115		10,250.00
Members Program Grant-510115		5,912.00
Members program Grant- Kolhapur of WIRC-510115115		5,912.00
W016 -Members Program Grant- Kolhapur of WIRC-510115115		5,912.00
Revenue Grant-DCO-510101		8,54,875.00
Revenue Grant-Delhi DCO-510101002		8,54,875.00
W016 -Revenue Grant-Delhi DCO-510101002		8,54,875.00
Staff & Admin Exp Grant-510104		45,000.00
Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		45,000.00
W016 -Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		45,000.00
Students Activity Grant-510108		62,500.00
Students Activity Grant-Kolhapur of WIRC-510108115		62,500.00
W016 -Students Activity Grant-Kolhapur of WIRC-510108115		62,500.00
<b>Grand Total</b>	<b>12,75,96,234.50</b>	<b>12,75,96,234.50</b>

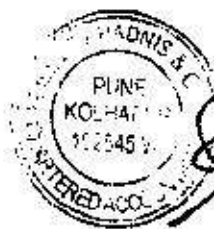
  
Chairman

  
Treasurer



**THE INSITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
A)	Income	<b>INCOME</b>		
1	Income	Entrance Fee		
2	Income	Associate Membership Fees		
3	Income	Fellow Membership Fees		
4	Income	COP Holder Membership Fees		
5	Income	Others Membership Fees		
6	Income	Students Registration Fees		
7	Income	Students Association Fees		
8	Income	Distance Education		
9	Income	Class Room Training Income-GMCS	14,75,500.00	
10	Income	Class Room Training Income-ITT	13,49,375.00	21,17,200.00
11	Income	Class Room Training income-Coaching		
12	Income	Examination Fee		
13	Income	Seminar income- Members	23,02,950.00	30,05,290.00
14	Income	Seminar income- Students	8,50,850.00	2,23,400.00
15	Income	Seminar income- Non members		
16	Income	Post Qualification Courses Fees		
17	Income	Certificate Courses Fees		
18	Income	Members Journal		
19	Income	Students Journal		
20	Income	Journal Advertisement		
21	Income	Interest Received on Investment	4,26,158.10	7,40,910.90
22	Income	Interest Received on Bank Deposit		
22	Income	Interest Received on Staff Loan		
23	Income	Interest Received on Earmarked Funds-Education Fund		
24	Income	Interest Received on Earmarked Funds-Research Fund		
25	Income	Interest Received on Earmarked Funds-Medal & prizes Fund		
26	Income	Interest Received on Earmarked Funds-Accounting Research Building Fund		
27	Income	Interest Received on Earmarked Funds-Student Scholarship Fund		
28	Income	Interest Received on Earmarked Funds-Employees Benevolent Fund		
29	Income	Interest Received on Earmarked Funds-Other Earmarked funds Invt	6,75,781.71	2,08,551.70
30	Income	Publication Income	18,860.00	
31	Income	Publication Free Issue		
32	Income	E-Learning Income		
33	Income	Campus Interview Income		
34	Income	Provision No Longer required W/Back		
35	Income	Expert Advisory Fees		
36	Income	Students Association Income		
37	Income	Election Income		
38	Income	Other Income	4,35,428.00	1,39,682.10
39	Income	Prior Period Income		
40	Income	Branch Transfer out		89,110.00
		<b>TOTAL</b>	<b>75,34,902.81</b>	<b>65,24,144.70</b>



Dileep Phadnis & Co

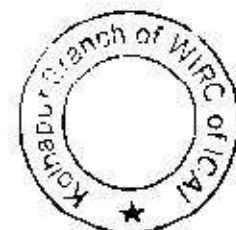
*(Signature)*

CA Gaurav Phadnis

*(Signature)*  
Chairman

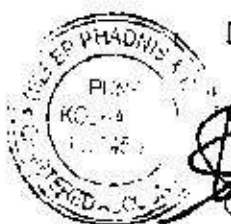
*(Signature)*  
Treasurer

14 APR 2018



**THE INSITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
B)	Expenditure	<b>EXPENDITURE</b>		
1	Expenditure	Salary, Pension & Others Allowances		
2	Expenditure	Contribution Provident Fund & Others	5,64,770.00	3,98,679.00
3	Expenditure	Staff Welfare Expenses		
4	Expenditure	Printing And Stationery		
5	Expenditure	Publication Expenses	61,199.25	55,255.00
6	Expenditure	Consumables Items Expenses		
7	Expenditure	Publication Expenses-Printing		
8	Expenditure	Seminar Expenses-Members	16,77,649.07	26,92,467.00
9	Expenditure	Seminar Expenses-Students	9,63,217.36	3,07,082.00
10	Expenditure	Students Acttivity Expenses	1,31,194.00	1,29,808.00
11	Expenditure	E-learning Expenses		
12	Expenditure	Postage & Telephone	35,852.25	54,769.00
13	Expenditure	Rent, Rate & Taxes	8,96,962.00	13,92,856.00
14	Expenditure	Travelling & Conveyance	4,769.00	
15	Expenditure	Overseas - Membership Fees		
16	Expenditure	Overseas - Travelling		
17	Expenditure	Overseas - Others		
18	Expenditure	Repairs & Maintenance		
19	Expenditure	Internet & Web Maintenance Charges	7,25,295.40	9,19,900.00
20	Expenditure	Professional Fees Paid to Consultants & Examiners	30,624.81	
21	Expenditure	Orientation Expenses		
22	Expenditure	GMCS Expenses	2,25,000.00	1,35,110.00
23	Expenditure	ITT Expenses	1,35,000.00	1,22,000.00
24	Expenditure	Coaching Class Expenses	4,16,000.00	2,05,900.00
25	Expenditure	Election Expenses		
26	Expenditure	Advertisement		
27	Expenditure	Transportation Charges		
28	Expenditure	Campus interview Expenses		
29	Expenditure	Meeting Expenses		
30	Expenditure	Merit Scholarship	30,225.01	3,363.00
31	Expenditure	Audit fees-Statutory		
32	Expenditure	Audit Fees-Internal	1,800.00	12,000.00
33	Expenditure	Payments from Earmarked Funds-Education Fund		
34	Expenditure	Payments from Earmarked Funds-Research Fund		
35	Expenditure	Payments from Earmarked Funds-Medal & prizes Fund		
36	Expenditure	Payments from Earmarked Funds-Accounting Research Building Fund		
37	Expenditure	Payments from Earmarked Funds-Student Scholarship Fund		
38	Expenditure	Payments from Earmarked Funds-Employees Benevolent Fund		
39	Expenditure	Payments from Earmarked Funds-Other Earmarked funds		
40	Expenditure	Lunch/Dinner Expenses on Official Occasion		
41	Expenditure	Depreciation	65,27,569.33	
42	Expenditure	Provision for Doubtful Debts and Advance		
43	Expenditure	Others Expenses	3,51,737.67	31,40,630.00
44	Expenditure	Prior Period Expenses		1,42,850.84
45	Expenditure	Students Association Expenses		
46	Expenditure	Branch Transfer In		
		<b>TOTAL</b>	<b>1,27,78,865.15</b>	<b>97,12,669.84</b>



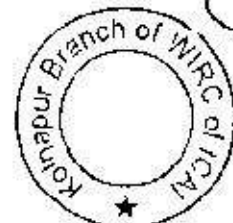
Dileep Phadnis & Co

*(Signature)*  
 CA. Gaurav Phadnis

14 APR 2018

*(Signature)*  
 Chairman

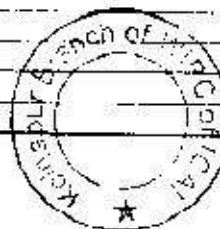
*(Signature)*  
 Treasurer





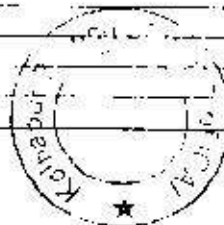
**THE INSITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
<b>C)</b>	<b>Income</b>	<b>Inter-Unit for I&amp;E</b>		
1	Income	Revenue Grant-DCO		
2	Income	Revenue Grant-RC	8,54,875.00	
3	Income	Membership Fee Grant	10,250.00	
4	Income	Staff & Admin Exp Grant	45,000.00	
5	Income	Branch Administration Grant		
6	Income	Public Relations Grant		
7	Income	Students Association Grant		
8	Income	Students Activity Grant	62,500.00	
9	Income	Audit Fee Grant	2,250.00	
10	Income	Special Grant		
11	Income	Adhoc Grant		
12	Income	BOS Related Grants Grant		
13	Income	Members Program Grant	5,912.00	
14	Income	Commission on Publication	50,974.00	
15	Income	Incentive for Study Material		
16	Income	Commission on Exam Forms		
17	Income	Income Support Services		
18	Income	Expense Support Services		
	<b>Income/Exp</b>	<b>TOTAL</b>	<b>10,31,761.00</b>	
	<b>Income/Exp</b>	<b>SURPLUS/DEFICIT</b>	<b>-42,12,201.34</b>	<b>-31,88,525.14</b>
	<b>Liabilities</b>	<b>LIABILITIES</b>		
<b>D-1)</b>	<b>Liabilities</b>	<b>Rsserve</b>		
1	Liabilities	Infrastructure Reserve-Opening Balance		
2	Liabilities	Building Donations recd for Branches		
3	Liabilities	Building Donations-Utilization		
4	Liabilities	Infrastructure Reserve-Additions	20,00,000.00	
5	Liabilities	Infrastructure Reserve-Utilization		
6	Liabilities	Admission Fees & Allocated Entrance Fees		
7	Liabilities	Trf From/to Infrastructure Reserve		
8	Liabilities	Infrastructure Reserve-Trf From Earmarked		
9	Liabilities	Infrastructure Reserve-Closing Balance	20,00,000.00	
10	Liabilities	Education Reserve-Opening Balance		
11	Liabilities	Education Reserve-Additions		
12	Liabilities	Education Reserve-Utilization		
13	Liabilities	Education Reserve-Trf From Earmarked		
14	Liabilities	Education Reserve-Closing Balance		
15	Liabilities	General Reserve-Opening Balance	12,24,769.54	
16	Liabilities	P&L TRF to GR A/c		
17	Liabilities	ADD/LESS SURPLUS/DEFICIT	-42,12,201.34	-31,88,525.14
18	Liabilities	Profit & Loss A/c ( Diff. in Op Balances )		
19	Liabilities	General Reserve-Appropriation of I&E		
20	Liabilities	General Reserve Balance	-29,87,431.70	-31,88,525.14
21	Liabilities	General Reserve-Additions		
22	Liabilities	General Reserve-Utilization		
23	Liabilities	Trf From/to General Reserve		
24	Liabilities	General Reserve-Trf From Earmarked		
25	Liabilities	General Reserve-Closing Balance	-29,87,431.70	-31,88,525.14
26	Liabilities	Other Reserves-Opening Balance		
27	Liabilities	Other Reserves-Additions		44,13,294.78
28	Liabilities	Other Reserves-Utilization		
29	Liabilities	Trf From/to Other Reserve		
30	Liabilities	Other Reserve-Trf From Earmarked		
31	Liabilities	Other Reserves-Closing Balance		44,13,294.78
<b>D-2)</b>	<b>Liabilities</b>	<b>EARMARKED FUNDS</b>		
1	Liabilities	Other Earmarked Funds-Opening Balance	93,51,537.30	93,51,537.30



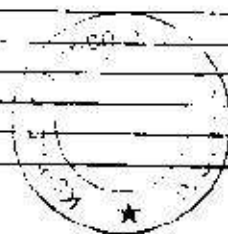
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
2	Liabilities	Income from Interest Other Earmarked Funds		
3	Liabilities	Payments from Other Earmarked funds		
4	Liabilities	Other Earmarked Funds-Contribution		
5	Liabilities	Other Earmarked Funds-Trf From General Reserve		
6	Liabilities	<b>Other Earmarked Funds-Closing Balance</b>	<b>93,51,537.30</b>	<b>93,51,537.30</b>
7	Liabilities	Education Fund-Opening Balance		
8	Liabilities	Education Fund-Appropriation of I&E		
9	Liabilities	Education Fund-Contribution		
10	Liabilities	Income from Interest Education Funds		
11	Liabilities	Payments from Education Funds		
12	Liabilities	Education Fund-Trf From General Reserve		
13	Liabilities	<b>Education Fund-Closing Balance</b>		
14	Liabilities	Research Fund-Opening Balance		
15	Liabilities	Research Fund-Contribution		
16	Liabilities	Income from Interest Research Funds		
17	Liabilities	Payments from Research Funds		
18	Liabilities	Research Fund-Trf From General Reserve		
19	Liabilities	<b>Research Fund-Closing Balance</b>		
20	Liabilities	Medal & prizes Fund-Opening Balance		
21	Liabilities	Medal & Prizes Fund-Contribution		
22	Liabilities	Income from Interest Medal & prizes Funds		
23	Liabilities	Payments from Medal & prizes Funds		
24	Liabilities	Medal & Prizes Fund-Trf From General Reserve		
25	Liabilities	<b>Medal &amp; prizes Fund-Closing Balance</b>		
26	Liabilities	Accounting Research Building Fund-Opening Balance		
27	Liabilities	Acting Research Building Fund-Contribution		
28	Liabilities	Income from Interest Accounting Research Building Funds		
29	Liabilities	Payments from Accounting Research Building Funds		
30	Liabilities	Acting Research Bldg Fund-Trf From General Reserve		
31	Liabilities	<b>Accounting Research Building Fund-Closing Balance</b>		
32	Liabilities	Student Scholarship Fund-Opening Balance		
33	Liabilities	Student Scholarship Fund-Contribution		
34	Liabilities	Income from Interest Student Scholarship Funds		
35	Liabilities	Payments from Student Scholarship Funds		
36	Liabilities	Student Scholarship Fund-Trf From General Reserve		
37	Liabilities	<b>Student Scholarship Fund-Closing Balance</b>		
38	Liabilities	Employees Benevolent Fund-Opening Balance		
39	Liabilities	Emp Benevolent Fund-Appropriation of I&E		
40	Liabilities	Emp Benevolent Fund-Contribution		
41	Liabilities	Income from Interest Emp Benevolent Funds		
42	Liabilities	Payments from Emp Benevolent Funds		
43	Liabilities	Emp Benevolent Fund-Trf From General Reserve		
44	Liabilities	<b>Employees Benevolent Fund-Closing Balance</b>		
	<b>Liabilities</b>	<b>RESERVE AND FUND TOTAL</b>	<b>83,64,105.60</b>	<b>1,05,76,306.94</b>
E)	<b>Liabilities</b>	<b>Fee Received In Advance</b>		
1	Liabilities	FRA-Distant Education Fee		
2	Liabilities	FRA-Membership Fee		
3	Liabilities	FRA-Examination Fees		
4	Liabilities	FRA-Journal Subscription		
5	Liabilities	FRA- Seminar & Others		
6	Liabilities	FRA-GMCS, ITT, Coaching & Orientation Courses	77,500.00	3,91,500.00
7	Liabilities	FRA-Certificate Courses		
8	Liabilities	FRA-Post Qualification Courses		
	<b>Liabilities</b>	<b>Total Fee Received in Advance-Short Term</b>	<b>77,500.00</b>	<b>3,91,500.00</b>
9	Liabilities	FRA-Distant Education Fee-Long Term		
10	Liabilities	FRA-Membership Fee-Long Term		
11	Liabilities	FRA-Examination Fees-Long Term		



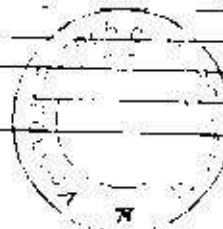
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S.No	Category	PARTICULARS	31.03.2018	31.03.2017
12	Liabilities	FRA-Journal Subscription-Long Term	-	-
13	Liabilities	FRA- Seminar & Others-Long Term	-	-
14	Liabilities	FRA-GMCS, ITT, Coaching & Orientation Courses-Long Term	-	-
15	Liabilities	FRA-Certificate Courses-Long Term	-	-
16	Liabilities	FRA-Post Qualification Courses-Long Term	-	-
	Liabilities	<b>Total Fee Received in Advance-Long Term</b>	-	-
	Liabilities	<b>Total Fee Received in Advance</b>	<b>77,500.00</b>	<b>3,91,500.00</b>
<b>F)</b>	Liabilities	<b>Current/Non Current Liabilities</b>		
1	Liabilities	Direct Tax	-	69,014.00
2	Liabilities	Indirect Tax	1,70,794.97	-
3	Liabilities	Labour Laws	-	-
4	Liabilities	Provision for Employee Benefits-Leave Encashment	-	-
5	Liabilities	Provision for Employee Benefits-Gratuity	-	-
6	Liabilities	Provision for Employee Benefits-Pension	-	5,11,877.00
7	Liabilities	Creditors For Exp-Capital Items	4,62,263.75	3,85,124.75
8	Liabilities	Creditors For Exp-Non Capital Items	2,13,547.00	16,125.00
9	Liabilities	Provision for doubtful debts & Advance	-	-
10	Liabilities	Deposits	-	-
11	Liabilities	Other Liability	5,98,289.00	5,98,289.00
12	Liabilities	Suspense Account	-	-
	Liabilities	<b>Total Current Liabilities</b>	<b>14,44,894.72</b>	<b>15,80,429.75</b>
13	Liabilities	Direct Tax-Non Current	-	-
14	Liabilities	Indirect Tax-Non Current	-	-
15	Liabilities	Labour Laws-Non Current	-	-
16	Liabilities	Provision for Employee Benefits-Leave Encashment-Non Current	-	-
17	Liabilities	Provision for Employee Benefits-Gratuity-Non Current	-	-
18	Liabilities	Provision for Employee Benefits-Pension-Non Current	-	-
19	Liabilities	Creditors For Exp-Capital Items-Non Current	-	-
20	Liabilities	Creditors For Exp-Non Capital Items-Non Current	-	-
21	Liabilities	Provision for doubtful debts & Advance-Non Current	-	-
22	Liabilities	Deposits-Non Current	-	-
23	Liabilities	Other Liability-Non Current	-	-
	Liabilities	<b>Total Non Current Liabilities</b>	-	-
	Liabilities	<b>Total Current/Non Current Liabilities Total</b>	<b>14,44,894.72</b>	<b>15,80,429.75</b>
<b>G)</b>	Liabilities	<b>Inter-Unit Balance Liabilities</b>		
1	Liabilities	Publication Current A/c	1,23,962.00	7,34,764.00
2	Liabilities	Publication Stock Transfer-A	-	-
3	Liabilities	Pubn Receivable A/c	-	-
4	Liabilities	Exam Form Current A/c	-	-
5	Liabilities	Current Account	4,91,434.00	16,71,449.00
6	Liabilities	Staff Loan Control Account	-	-
7	Liabilities	Capital Grant	-9,28,946.50	9,51,516.50
8	Liabilities	Library Grant	-	-
9	Liabilities	Building Grant	10,13,49,274.00	48,84,000.00
10	Liabilities	ITT Centre Grant	28,22,336.00	28,22,336.00
11	Liabilities	Reading Room Grant	-	-
12	Liabilities	Advance for Programs	-	-
13	Liabilities	Notional Transfer A/c	-	-
14	Liabilities	Remittance to Head Office	-	-
15	Liabilities	Income Trf Control A/c	-	-
	Liabilities	<b>INTER UNIT BALANCES TOTAL</b>	<b>10,38,58,059.50</b>	<b>1,10,64,065.50</b>
	Liabilities	<b>TOTAL</b>	<b>11,37,44,559.82</b>	<b>2,36,12,302.19</b>
	Assets	<b>ASSETS</b>		



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
H)	Assets	Fixed Assets		
1	Assets	Land Leasehold		
2	Assets	Land Freehold		
3	Assets	Building		
4	Assets	Tangible Assets		
5	Assets	Intangible Assets	9,71,58,362.42	68,79,202.75
	Assets	Fixed Assets Total	24,558.00	49,116.00
	Assets	Building WIP Account	9,71,82,920.42	69,28,318.75
I)	Assets	Investments		
1	Assets	Earmarked Investment Short Term		
2	Assets	Fixed Deposits with Banks Short Term		
3	Assets	Investment in Govt Securities Short Term		
4	Assets	Investment in PSU Bonds/Securities Short Term		
5	Assets	General Investment Short Term		
		Investments-Short Term	17,95,718.00	16,76,475.00
			17,95,718.00	16,76,475.00
1	Assets	Earmarked Investment Long Term		
2	Assets	Fixed Deposits with Banks Long Term		
3	Assets	Investment in Govt Securities Long Term		
4	Assets	Investment in PSU Bonds/Securities Long Term		
5	Assets	General Investment Long Term		
		Investments-Long Term	45,36,574.10	48,79,792.50
			1,35,94,528.71	1,33,45,612.30
	Assets	Investments Total	1,53,90,246.71	1,50,22,087.30
J)	Assets	Current/Non-Current Assets		
1	Assets	Publication Stock		
2	Assets	Opening Stock	97,485.00	79,935.00
3	Assets	Publication Stock Transfer-L		
4	Assets	Consumables Stock		
5	Assets	Interest Accrued-Fixed Deposits with Banks Current		
	Assets	Interest Accrued-Investment Current		
6	Assets	Interest Accrued-Staff Current		
7	Assets	Interest Accrued on Earmarked Funds Current		
8	Assets	Loans to Staff Current		
9	Assets	TDS Receivable Account Current		
10	Assets	Security Deposit Current		73,424.60
11	Assets	Advance to Party Current	1,74,400.00	1,74,400.00
12	Assets	Advance to Employees Current		
13	Assets	Advance to Council Member Current		
14	Assets	Customer Accounts Current		
15	Assets	Other Receivable Current	1,90,515.00	1,97,245.00
16	Assets	GST on Advance		
17	Assets	Prepaid Expenses		
18	Assets	Cash In Hand		
19	Assets	Cash at Bank	12,898.00	4,515.00
	Assets	Total Current Assets	5,48,929.99	11,32,376.54
			10,24,227.99	16,61,896.14
19	Assets	Interest Accrued-Fixed Deposits with Banks Non-Current		
	Assets	Interest Accrued-Investment Non-Current		
20	Assets	Interest Accrued-Staff Non-Current		
21	Assets	Interest Accrued on Earmarked Funds Non-Current		
22	Assets	Loans to Staff Non-Current		
23	Assets	TDS Receivable Account Non-Current		
24	Assets	Security Deposit Non-Current		1,47,164.70
25	Assets	Advance to Party Non-Current		
26	Assets	Advance to Employees Non-Current		
27	Assets	Advance to Council Member Non-Current		



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018**  
**Kolhapur Branch of WIRC**

S No	Category	PARTICULARS	31.03.2018	31.03.2017
28	Assets	Customer Accounts Non-Current	-	-
29	Assets	Other Receivable Non-Current	-	-
	Assets	<b>Total Non Current Assets</b>	<b>1,47,164.70</b>	-
	Assets	<b>Current / Non Current Assets Total</b>	<b>11,71,392.69</b>	<b>16,61,896.14</b>
K)	Assets	Inter-Unit Balance Assets		
1	Assets	Publication Current A/c	-	-
2	Assets	Exam Form Current A/c	-	-
3	Assets	Current Account	-	-
4	Assets	Staff Loan Control Account	-	-
5	Assets	Capital Grant	-	-
6	Assets	Library Grant	-	-
7	Assets	Building Grant	-	-
8	Assets	ITT Centre Grant	-	-
9	Assets	Reading Room Grant	-	-
10	Assets	Advance for Programs	-	-
11	Assets	Notional Transfer A/C	-	-
12	Assets	Remittance to Head Office	-	-
13	Assets	Income Trf Control A/c	-	-
	Assets	<b>INTER UNIT BALANCES TOTAL</b>	-	-
	Assets	<b>TOTAL</b>	<b>11,37,44,559.82</b>	<b>2,36,12,302.19</b>
		<b>DIFFERENCE</b>	-	-



Dileep Phadnis & Co

*(Signature)*  
 CA. Gaurav Phadnis

*(Signature)*  
 Chairman

*(Signature)*  
 Treasurer

14 APR 2018



SCHEDULE "G" FIXED ASSETS AS AT 31 - 03 - 2018

Particulars	Depreciation Rate	GROSS BLOCK			DEPRECIATION & Amortisation			NET BLOCK		
		01.04.2017	Addition during the year 17-18	Discarded/Sold	COST AS AT 31/03/2018	01.04.2017	Depreciation for the Year 17-18	31.03.2018	31.03.2018	31.03.2017
<b>A. Tangible Assets:</b>										
01. Land - Free Hold	0%	-	-	-	-	-	-	-	-	-
02. Land- Lease Hold	0%	-	-	-	-	-	-	-	-	-
03. Buildings	5%	-	-	-	-	-	-	-	-	-
04. Electric Installations & F	10%	9,79,640.00	9,64,55,274.00	-	9,64,65,274.00	-	48,23,263.70	48,23,263.70	9,16,42,010.30	-
05. Computers	50%	42,13,734.00	1,49,560.00	-	11,29,200.00	97,964.00	1,03,123.60	2,01,087.60	9,28,112.40	8,81,676.00
06. Air Conditioners	15%	20,97,646.00	44,000.00	-	42,57,734.00	26,61,104.00	9,57,978.00	36,19,082.00	6,38,652.00	15,52,630.00
07. Furniture & Fixtures	10%	16,19,314.00	-	-	20,97,646.00	3,14,647.00	2,67,449.85	5,82,096.85	15,15,549.15	17,82,999.00
08. Lifts	15%	-	-	-	16,19,314.00	2,87,533.25	1,33,178.08	4,20,711.33	11,98,602.68	13,31,780.75
09. Office Equipments	15%	17,55,632.00	1,23,337.00	-	18,78,969.00	4,25,515.00	2,18,018.10	6,43,533.10	12,35,435.90	13,30,117.00
10. Vehicles	100%	88,073.14	-	-	88,073.14	88,073.14	-	88,073.14	-	-
11. Library Books	SLM	65,488.00	-	-	65,488.00	16,372.00	24,558.00	40,930.00	24,558.00	49,116.00
<b>B. Intangible Assets:</b>										
01. Software										
<b>TOTAL RS.</b>		<b>1,08,19,527.14</b>	<b>9,67,82,171.00</b>	<b>-</b>	<b>10,76,01,698.14</b>	<b>38,91,208.39</b>	<b>65,27,569.33</b>	<b>1,04,18,777.72</b>	<b>9,71,82,920.43</b>	<b>69,28,318.75</b>

As Per Our Audit Report Of Even Date  
For Dileep Phadnis & Co  
Chartered Accountant



*(Signature)*  
CA Gaurav Phadnis  
Partner  
Membership No. 131341

Date : 14/04/2018  
Place : Kolhapur

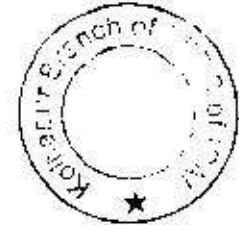
*(Signature)*  
Chairman

*(Signature)*  
Treasurer



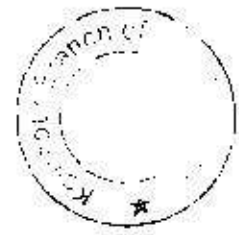
**ICAI\_Kolhapur\_WIRC\_New**  
**W016-Bank of India 090110110000735-230501001**  
 Reconciliation Statement  
 1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Page Cre
26-2-2018	W016-Prdct Serv Sale & Service-12030001	Payment	Cheque	119935	26-2-2018			12,230.
30-3-2018	W016-ADAY ELECTRICALS-12030001	Payment	Cheque	134927	30-3-2018			8,273.
31-3-2018	W016-Success Security-12030001	Payment	Cheque	134928	31-3-2018			22,230.
17-3-2018	W016-Prdct Serv Sale & Service-12030001	Payment	Cheque	134961	17-3-2018	4-4-2018		5,400.
26-3-2018	W016-MIS EDCL-12030001	Payment	Cheque	134975	26-3-2018	4-4-2018		52,420.
15-2-2018	W016 - Party Control A/c-12030001	Payment	Cheque	119932	6-2-2018	5-4-2018		9,000.
28-3-2018	W016 - Party Control A/c-12030001	Payment	Cheque	134926	28-3-2018	7-4-2018		8,071.
31-3-2018	W016 - Party Control A/c-12030001	Payment	Cheque	134929	31-3-2018	7-4-2018		6,640.
31-3-2018	W016-TDS on Contractor-12030001	Payment	Cheque	134930	31-3-2018	7-4-2018		9,790.
<b>Balance as per company books:</b>							<b>1,62,629.05</b>	
<b>Amounts not reflected in bank:</b>								<b>1,34,054.</b>
<b>Balance as per bank:</b>							<b>2,96,683.05</b>	



**ICAI\_Kolhapur\_WIRC\_New**  
**W016-OBC SB 03575011000273-230501001**  
Reconciliation Statement  
1-Mar-2018 to 31-Mar-2018

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							Balance as per company books:	15,968.00
							Amounts not reflected in bank:	
							<b>Balance as per bank:</b>	<b>15,968.00</b>





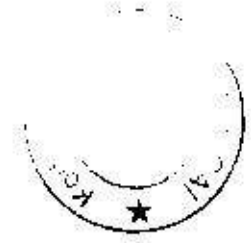
ICAI\_Kolhapur\_WIRC\_New

W016-IDBI SB 464104000019178-230501001

Reconciliation Statement

1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Pag Cre
							Balance as per company books: 3,70,332.94	
							Amounts not reflected in bank:	
							Balance as per bank: 3,70,332.94	



Invoice No.	Date	Row Code	Supplier Name	Fixed Asset Name	Instal Location	Serial No.	Qty	Location	Opening Balance	Addition	Construction	Gross Assets Total	Total Depreciation	31.03.2018
9144310005	04-10-2014	41/00/04/01	Daikin Airconditioning India Pvt Ltd	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	01		1	3RD FLOOR CLASSROOM 1	50,000.00			50,000.00	13,175.00	36,825.00
9144310005	04-10-2014	41/00/04/02	Daikin Airconditioning India Pvt Ltd	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	02		1	3RD FLOOR GUEST ROOM	50,000.00			50,000.00	13,175.00	36,825.00
9144310005	04-10-2014	41/00/04/03	Daikin Airconditioning India Pvt Ltd	1.0 TR HI Wall Split AC 3 Star Rating (FTC 35P)	03	118		5TH FLOOR AUDITORIUM	33,614.00			33,614.00	9,374.89	24,239.11
9144310005	04-10-2014	41/00/04/04	Daikin Airconditioning India Pvt Ltd	1.0 TR HI Wall Split AC 3 Star Rating (FTC 35P)	04	1002		5TH FLOOR AUDITORIUM	33,614.00			33,614.00	9,374.89	24,239.11
9144310005	04-10-2014	41/00/04/05	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	05	37074		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/06	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	06	36859		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/07	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	07	36648		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/08	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	08	36924		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/09	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	09	37057		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/10	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	10	37059		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/11	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	11	36730		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/12	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	12	36730		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/13	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	13	37058		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/14	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	14	3771		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/15	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	15	3086		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/16	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	16	2764		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/17	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	17	2665		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/18	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	18	3079		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/19	Daikin Airconditioning India Pvt Ltd	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	19	3083		4TH FLOOR CLASSROOM 2	39,258.00			39,258.00	10,894.10	28,363.91
9144310005	04-10-2014	41/00/04/20	Daikin Airconditioning India Pvt Ltd	1.5 TR Cassette Type AC (FHC20E)	01		1	IT Room	76,182.00			76,182.00	21,140.51	55,041.50
9144310005	04-10-2014	41/00/04/21	Daikin Airconditioning India Pvt Ltd	1.5 TR Cassette Type AC (FHC20E)	02		1	IT Room	76,182.00			76,182.00	21,140.51	55,041.50
9144310005	04-10-2014	41/00/04/22	Daikin Airconditioning India Pvt Ltd	1.5 TR Cassette Type AC (FHC20E)	03		1	IT Room	76,182.00			76,182.00	21,140.51	55,041.50
9144310005	04-10-2014	41/00/04/23	Daikin Airconditioning India Pvt Ltd	1.5 TR Cassette Type AC (FHC20E)	04		1	IT Room	76,182.00			76,182.00	21,140.51	55,041.50
9144310005	04-10-2014	41/00/04/24	Daikin Airconditioning India Pvt Ltd	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	05		1	5TH FLOOR TELE CONFERENCE	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/25	Daikin Airconditioning India Pvt Ltd	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	06		1	5TH FLOOR TELE CONFERENCE	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/26	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	07		1	4TH FLOOR OFFICE	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/27	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	08		1	4TH FLOOR OFFICE	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/28	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	09		1	4TH FLOOR MEETING HALL	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/29	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	10		1	4TH FLOOR MEETING HALL	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/30	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	11		1	3RD FLOOR	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/31	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	12		1	3RD FLOOR	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/32	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	13		1	3rd FLOOR	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/33	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	14		1	3rd FLOOR	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/34	Daikin Airconditioning India Pvt Ltd	2.0 TR Cassette Type AC (FHC20E)	15		1	3rd FLOOR	79,105.00			79,105.00	21,951.64	57,153.36
9144310005	04-10-2014	41/00/04/35	Daikin Airconditioning India Pvt Ltd	2.25 TR Cassette Type AC (FHC28E)	16		1	IT Room	97,206.00			97,206.00	26,974.67	70,231.33
9144310005	04-10-2014	41/00/04/36	Daikin Airconditioning India Pvt Ltd	2.25 TR Cassette Type AC (FHC28E)	16		1	IT Room	97,206.00			97,206.00	26,974.67	70,231.33
									20,57,648.00			20,57,648.00	5,82,096.85	14,75,551.15







Instance of Chartered Accountant - Kollappur Beach, (Fixed Asset Register, Pending code number & invoice details)

Tangible Assets- 31.03.2018

A/c#3106818-211013

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif. Number	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Total Depreciation	31.03.2018
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Malek Tubular Battery - 12V/135Ah	58	30P21750	1	5TH FLOOR BATTERY ROOM	11,897.60			11,897.60	9,993.96	1,903.64
PE/14-15/2175	18-04-2014	21/00/13/69	Parshwa Enterprises	Grade Malek Tubular Battery - 12V/135Ah	59		1	3RD FLOOR BATTERY ROOM	11,897.60			11,897.60	9,993.96	1,903.64
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Malek Tubular Battery - 12V/135Ah	61	3PF4218	1	3RD FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Malek Tubular Battery - 12V/135Ah	62	3PF42663	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	63	3PF10586	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	64	3PF10586	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	65	3PF10587	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	66	3PF4709	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	67	3PF10432	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/68	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	68	3PF4377	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/70	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	70	3PF10582	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/71	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	71	3PF10731	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/72	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	72	3PF10548	1	3RD FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/73	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	73	3PF10586	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/74	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	74	3PF1484	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/75	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	75	3PF10418	1	6th FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/76	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	76	3PF4622	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/77	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	77	3PF4771	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/78	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	78	3PF10586	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/79	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	79	3PF10684	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/80	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	80	3PF10684	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/81	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	81	3PF10586	1	3RD FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/82	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	82	3PF10720	1	3RD FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/83	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	83	3PF4650	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/84	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	84	3PF10748	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/85	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	85	3PF10687	1	5TH FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/86	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	86	3PF4716	1	5th FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/87	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	87	3PF10684	1	5th FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/88	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	88	3PF10689	1	5th FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/89	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	89	3PF10689	1	5th FLOOR BATTERY ROOM	18,720.00			18,720.00	15,724.80	2,995.20
PE/14-15/2175	18-04-2014	21/00/13/90	Parshwa Enterprises	Grade Tubular Battery 12V/200AH	91	14B1SEU-00059	1	5TH FLOOR BATTERY ROOM	120,640.00			120,640.00	1,01,337.60	19,302.40
PE/14-15/2175	18-04-2017	21/00/13/90	Parshwa Enterprises	Grade Inverter 1500-12V/150 Ah Battery	92	14B1SEU-00059	1	3RD FLOOR BATTERY ROOM	120,640.00			120,640.00	1,01,337.60	19,302.40
PE/14-15/2175	18-04-2017	21/00/13/90	Parshwa Enterprises	Grade Inverter 1500-12V/150 Ah Battery	93		1			12,000.00		12,000.00	2,800.00	9,200.00
PE/14-15/2175	18-04-2017	21/00/13/91	Parshwa Enterprises	Grade Inverter 1500-12V/150 Ah Battery	94		1			12,000.00		12,000.00	2,800.00	9,200.00
PE/14-15/2175	18-04-2017	21/00/13/91	Parshwa Enterprises	Grade Inverter 1500-12V/150 Ah Battery			1			8,000.00		8,000.00	4,800.00	3,200.00
			Total	Total			4		42,12,734.00	44,000.00		43,57,734.00	26,15,082.00	6,32,652.00

Electrical Installation & fittings-211012

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif. Number	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Total Depreciation	31.03.2018
19420	29-08-2014	51/00/02/01	Opening Technologies Multimedia Technology	Electrical Installation - GU Building			1	BUILDING AT SHANMURUR						
19421	04-10-2014	51/00/02/01	Needra Enterprises	Cable & Installation - Expenses capitalised			1	5TH FLOOR AUDITORIUM	1,21,645.00			1,21,645.00	23,112.55	98,532.45
PE/17-18/2046	25-04-2017	51/00/02/01	Parshwa Enterprises	Transformer 200 KVA			1	GROUND FLOOR	8,57,995.00			8,57,995.00	1,83,013.05	6,74,981.95
005	26-05-2017	51/00/02/04	Vision Distributors	Electrical Material Purchase			1	Ground Floor, 4th Floor	66,200.00			66,200.00	6,800.00	59,400.00
			Total	2 x 2 Led Panel Highfrequency			1	Ground Floor, 4th Floor	83,560.00			83,560.00	8,595.00	74,965.00
			Total						9,39,600.00	1,48,560.00		11,18,160.00	2,01,087.60	9,28,132.40

















Institute of Chartered Accountants - Kothapuri Branch (Fixed Asset Register: Pending code number & invoice details)  
**Tangible Assets- 31.03.2018**  
**Accruals-2101003**

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif location	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Depreciation	Total	31.03.2018
APPL/09/00/42	10-10-2014	31/00/	Aditya Peripherals Pvt. Ltd.	Presentation Remote Laser Tagus AMP			1	4TH FLOOR OFFICE	-0.00			-0.00	-0.00	-0.00	
APPL/09/00/42	10-10-2014	31/00/	Aditya Peripherals Pvt. Ltd.	Presentation Remote Laser Tagus AMP			1	4TH FLOOR OFFICE	-0.00			-0.00	-0.00	-0.00	
APPL/09/00/282	11-10-2014	31/00/282/39	Aditya Peripherals Pvt. Ltd.	Projector Screen 8'x4" installed	39		1	4TH FLOOR	4,000.00			4,000.00	1,110.00	2,890.00	
158	11-09-2014	31/00/282/40	Aditya Peripherals Pvt. Ltd.	Projector Screen 8'x4" Tripod	40		1	4TH FLOOR	4,000.00			4,000.00	1,110.00	2,890.00	
158	11-09-2014	31/00/282/41	Vishwa Fire Systems	ABC Type Fire Extinguisher capacity 05 kg (6)	01		1	5TH FLOOR	3,000.00			3,000.00	832.50	2,167.50	
158	11-09-2014	31/00/282/42	Vishwa Fire Systems	ABC Type Fire Extinguisher capacity 05 kg (6)	02		1	4TH FLOOR	3,000.00			3,000.00	832.50	2,167.50	
158	11-09-2014	31/00/282/43	Vishwa Fire Systems	ABC Type Fire Extinguisher capacity 05 kg (6)	03		1	3RD FLOOR	3,000.00			3,000.00	832.50	2,167.50	
158	11-09-2014	31/00/282/44	Vishwa Fire Systems	ABC Type Fire Extinguisher capacity 05 kg (6)	04		1	2ND FLOOR	3,000.00			3,000.00	832.50	2,167.50	
158	11-09-2014	31/00/282/45	Vishwa Fire Systems	ABC Type Fire Extinguisher capacity 05 kg (6)	05		1	1ST FLOOR	3,000.00			3,000.00	832.50	2,167.50	
1	31-03-2014	31/00/282/41		Closing Assets Electronic Equipments total	41		2	GROUND FLOOR	3,000.00			3,000.00	832.50	2,167.50	
3	31-03-2014	31/00/282/42		Old assets - Inventory IT	42		1	Old Assets Net Block							
3	31-03-2014	31/00/282/43	Amalgam	Cash counter machine	43		1	Old Assets Net Block							
				Office Equipments of NITC Trp to Kothapuri	43		1	4TH FLOOR		3,800.00		3,800.00	570.00	3,230.00	
				Total	43				17,59,632.00	1,19,537.00		18,79,169.00	17,590.55	1,91,678.45	
									17,59,632.00	1,23,377.00		18,79,009.00	5,49,630.10	12,29,378.90	

**Library Books**

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif location	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Depreciation	Total	31.03.2018
Op.	31.03.2014		Exchanged	Discarded books	DL		1	3RD & 4TH FLOOR	88,073.34			88,073.34	88,073.34	88,073.34	
				Total			1		88,073.34			88,073.34	88,073.34	88,073.34	
									-0.00	17,52,632.00		17,52,632.00		17,52,632.00	
										1,23,377.00		1,23,377.00		1,23,377.00	

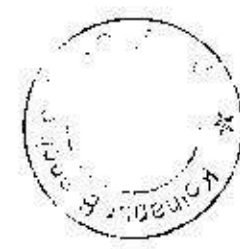
**Building-210101003**

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif location No.	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Depreciation	Total	31.03.2018
Op.	01.04.2017			Building			1			9,64,65,274.00		9,64,65,274.00	48,23,263.70	9,16,42,010.30	
				Total			1			9,64,65,274.00		9,64,65,274.00	48,23,263.70	9,16,42,010.30	

**Intangible Assets-210201**

Invoice No.	Date	New Code	Supplier Name	Fixed Asset Name	Identif location	Serial No.	Qty	Location	Opening Balance	Addition	Deduction	Gross Assets Total	Depreciation	Total	31.03.2018
APPL/09/03/42	23-03-2015		Aditya Peripherals Pvt. Ltd.	And Virus S/W AV ON Admin Con. 35	01		41	3RD & 4TH FLOOR	43,534.00			43,534.00	27,208.50	16,325.50	
APPL/09/03/42	19-09-2016			TrainEM Software 9.5	02		1	4TH Floor	21,954.00			21,954.00	13,721.50	8,232.50	
				Total			1		65,488.00			65,488.00	40,930.00	24,558.00	

Gross Total >>> 1,08,19,527.13 9,67,80,373.00 10,76,01,898.13 1,04,18,777.71 9,71,81,920.43



*Signature*  
**Chairman**

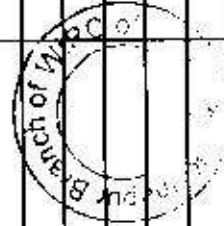
*Signature*  
**Treasurer**

# PUBLICATION ACCOUNT (FORMAT-A)

KOLHAPUR BRANCH WIRC OF ICAI  
ICAI PUBLICATION ACCOUNT FOR THE PERIOD 01.04.2017 - 31.03.2018

Format A  
(IN AMOUNT)

	A	B	C	D	E	F	H	I	J
PARTICULARS	ALL MEMBER RELATED PUBLICATIONS	PROSPECTUS	STUDY MATERIAL	SUGGESTED ANSWERS & COMPILATIONS	RTP	FORM 102/103	TIES	OTHERS STUDENT RELATED PUBLICATIONS ETC.	TOTAL (A TO I)
<b>A PUBLICATION STOCK ACCOUNT OF ICAI :</b>									
1 OPENING STOCK (AS ON 01.04.2017)	38780	36900	193360	74490	4600	3150	0	57750	408030
2 ADD: PUBLICATION RECEIVED DURING 01.04.2017-31.03.2018	140600	25000	16800	0	11500	10000		36600	240500
3 LESS: PUBLICATION SOLD DURING 01.04.2017-31.03.2018	114310	39700	34270	1430	5540	11600		59620	266470
4 LESS/ADD : SHORTAGES / EXCESSES, If any									
5 LESS: OBSOLETE STOCK DISPOSED OFF DURING THE PERIOD (Pls Attach Auditors Certificate)	0	0	0	0	0	0		0	
6 LESS: COMPLIMENTARIES ISSUED subject to limit prescribed by Executive Committee (Pls Attach list & Authorisation)	0	0	0	0	0	0		0	
7 LESS: RETURNS during 01.04.2017-31.03.2018 (Pls Attach list & details)	0	0	0	0	0	0		0	
8 ADD/ LESS : TRANSFERRED to/from free/ sale or to other branches	0	0	0	0	0	0		0	
9 LESS: CONCESSIONAL SALES, if any	0	0	0	0	0	0		0	
10 CLOSING STOCK as on 31.03.2018	65070	22200	175890	73060	10560	1550	0	34730	383060
<b>B SALES PROCEED REMITTED towards Publications during the period :</b>									
Paid Through NEFT UTR No. BKIDN17272609098									170014
Paid Through RTGS UTR No. BKIDN17272610680									393730
Paid Through RTGS UTR No. BKIDN17272609913									376058
Paid Through RTGS UTR No. BKIDN17272611081									366440
Paid Through NEFT UTR No. BKIDN17282403384									2000
Paid Through NEFT UTR No. BKIDN18010698799									198852
Paid Through NEFT UTR No. BKIDN18086865662									14644



11	TOTAL REMITTANCES									1521738
C	PUBLICATION SALES PAYABLE ACCOUNT :									
12	OPENING PAYABLE (AS ON 01.04.2017)									1308242
13	ADD: TOTAL SALES DURING 01.04.2017-31.03.2018 (As mentioned in A3 above)									266470
14	LESS : COMMISSION ON SALE OF PUBLICATION for period 01.04.2017-31.03.2018									50974
15	LESS: AMOUNT REMITTED Towards Publications (AS PER B11 ABOVE)									1521738
16	BALANCE PAYABLE AS ON 31.03.2018 (12+13-14-15)									0

**Note 1: Kindly DO NOT include/merge Exam Form details in the above statement. Exam form details like Stock of exam forms, Sale of exam forms and remittances in respect of exam forms, commission on sale of exam forms etc. are to be submitted separately to Exam department.**

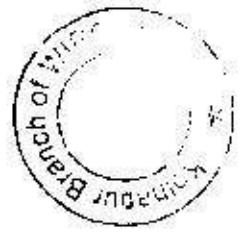
**Note 2: Opening/ Closing Stock & Payable figures should be matched with respective figures as reported in branch balance sheet submitted to Accounts department.**

**Note 3: Figures of Opening & Closing Stock, Sales, Complementary issue etc. reported in Format A (i.e. Summary Publication Account) should be matched with respective figures as reported in Format B (i.e. Item wise Stock Details)**

**Note 4: Commission is allowed to branch @ 20% on sale of all publications except on sale of Form 102/103, if any.**

*[Handwritten Signature]*

*[Handwritten Signature]*



Treasurer

Chairman

Format B (ITEM WISE PUBLICATION STOCK DETAILS OF SALEABLE STOCK - 01.04.2017 - 31.03.2018)

Publication Details

Sr. No.	Bar Code No.	Name of Publications	Quantity (Units)					Amount (in Rs.)							
			Opening Stock	Recd. During period	Excess/shortage recd.	Compl. Issued/Returned/Obsolet/Transfer	Sales	Closing Stock	Opening Stock	Recd. During period	Excess/shortage recd.	Compl. Issued/Returned/Obsolet/Transfer	Sales	Closing Stock	
			Sale price (in Rs.)												
1		01 Technical Directorate													
2	004136	Accounting and Control System in A Shipping Company													
3	0104108	An Approach to Social Cost Benefit Analysis Under Indian Conditions													
4	03090911	An Update on Compendium of Opinions Vol I - XX													
5	H1121516	AS - 01													
6	H1121616	AS - 02													
7	H1121716	AS - 03													
8	H1121816	AS - 04													
9	H1121916	AS - 05													
10	H1122016	AS - 06													
11	H1122116	AS - 07													
12	H1122216	AS - 08													
13	H1122316	AS - 09													
14	H1122416	AS - 10													
15	H1122516	AS - 11													
16	H1122616	AS - 12													
17	H1122716	AS - 13													
18	H1122816	AS - 14													
19	H1122916	AS - 15													
20	H1123016	AS - 16													
21	H1123116	AS - 17													
22	H1123216	AS - 18													
23	H1123316	AS - 19													
24	H1123416	AS - 20													
25	H1123516	AS - 21													
26	H1123616	AS - 22													
27	H1123716	AS - 23													
28	H1123816	AS - 24													
29	H1123916	AS - 25													
30	H1124016	AS - 26													
31	H1124116	AS - 27													
32	H1124216	AS - 28													
33	H1124316	AS - 29													
34	01140016	ASB Guidance on Implementing AS - 16													
35	0708187072856	B M for Seminars AS - 16													
36	0708187072857	B M for Seminars AS - 17													
37	0708187072858	B M for Seminars AS - 18													
38	0708187072859	B M for Seminars AS - 19													
39	0708187072860	B M for Seminars AS - 20													
40	0708187072861	B M for Seminars AS - 21													
41	0708187072862	B M for Seminars AS - 22													
42	0708187072863	B M for Seminars AS - 23													
43	01140046	Checklist for Disclosures Under Ac Sm													
44	21700MCP1	Compendium of Opinions Vol 01													
45	21700MCP2	Compendium of Opinions Vol 02													
46	21700MCP3	Compendium of Opinions Vol 03													
47	214C0MCP4	Compendium of Opinions Vol 04													
48	216C0MCP5	Compendium of Opinions Vol 05													
49	216C0MCP6	Compendium of Opinions Vol 06													
50	21700MCP7	Compendium of Opinions Vol 07													





48	21ELCONOP8	Compendium of Opinions Vol 08	40.00							0	0	0	0	0	0	0
50	21BCCOMOPX	Compendium of Opinions Vol 09	75.00							0	0	0	0	0	0	0
51	2206COMOPX	Compendium of Opinions Vol 10	80.00							0	0	0	0	0	0	0
52	206COMOPX1	Compendium of Opinions Vol 11	60.00							0	0	0	0	0	0	0
53	207COMOPXII	Compendium of Opinions Vol 12	60.00							0	0	0	0	0	0	0
54	208COMOPXIII	Compendium of Opinions Vol 13	60.00							0	0	0	0	0	0	0
55	209COMOPXIV	Compendium of Opinions Vol 14	60.00							0	0	0	0	0	0	0
56	210COMOPXV	Compendium of Opinions Vol 15	100.00							0	0	0	0	0	0	0
57	211COMOPXVI	Compendium of Opinions Vol 16	100.00							0	0	0	0	0	0	0
58	212COMOPXVII	Compendium of Opinions Vol 17	100.00							0	0	0	0	0	0	0
59	213COMOPXVIII	Compendium of Opinions Vol 18	100.00							0	0	0	0	0	0	0
60	214COMOPXIX	Compendium of Opinions Vol 19	125.00							0	0	0	0	0	0	0
61	215COMOPXX	Compendium of Opinions Vol 20	125.00							0	0	0	0	0	0	0
62	216COMOPXXI	Compendium of Opinions Vol 21	150.00							0	0	0	0	0	0	0
63	217COMOPXXII	Compendium of Opinions Vol 22	150.00							0	0	0	0	0	0	0
64	138COMOPXXIII	Compendium of Opinions Vol 23	150.00							0	0	0	0	0	0	0
65	139COMOPXXIV	Compendium of Opinions Vol 24	150.00							0	0	0	0	0	0	0
66	140COMOPXXV	Compendium of Opinions Vol 25	175.00							0	0	0	0	0	0	0
67	211COP0026	Compendium of Opinions Vol 26	200.00							0	0	0	0	0	0	0
68	141COP0027	Compendium of Opinions Vol 27	250.00							0	0	0	0	0	0	0
69	MSD0001	Compendium of Opinions Vol 28	300.00							0	0	0	0	0	0	0
70	142COP0029	Compendium of Opinions Vol 29	300.00							0	0	0	0	0	0	0
71	143COP0030	Compendium of Opinions Vol 30	175.00							0	0	0	0	0	0	0
72	61COP0031	Compendium of Opinions Vol 31	250.00							0	0	0	0	0	0	0
73	61COP0032	Compendium of Opinions Vol 32	325.00							0	0	0	0	0	0	0
74	61COP0033	Compendium of Opinions Vol 33	400.00							0	0	0	0	0	0	0
75	61COP0034	Compendium of Opinions Vol 34	500.00							0	0	0	0	0	0	0
76	228FRAMEFINSTAT	Framework for the Pte & Pte of Fin Svcs	20.00							0	0	0	0	0	0	0
77	553IAADV	G N on Ac for Corp. Dividend Tax	70.00							0	0	0	0	0	0	0
78	118GNCDT	G N on Ac by Pvt. & Pte of Fin Svcs	15.00							0	0	0	0	0	0	0
79	106GNDDT-COM	G N on Ac by Pvt. & Pte of Fin Svcs	20.00							0	0	0	0	0	0	0
80	110TH0055	G N on Ac by Pvt. & Pte of Fin Svcs	45.00							0	0	0	0	0	0	0
81	161NAD020	G N on Accounting by Schools	50.00							0	0	0	0	0	0	0
82	16MACCUBALBAS	G N on Approval Basis of Accounting	10.00							0	0	0	0	0	0	0
83	47GNESOP	G N on Ac for Employee Share-Based Payment	75.00							0	0	0	0	0	0	0
84	1500002	G N on Ac for Minimum Alter Tax U.T. Act	20.00							0	0	0	0	0	0	0
85	1500003	G N on Ac for State-Level VAT	40.00							0	0	0	0	0	0	0
86	178ENJUTY	G N on Ac Treatment for Excess Duty	15.00							0	0	0	0	0	0	0
87	163GNMODVATCENVAT	G N on Ac Treatment for MODVAT/CENVAT	20.00							0	0	0	0	0	0	0
88	502GNITEXPAS251	G N on M of ITE for Indian Fin Report (A5 25)	20.00							0	0	0	0	0	0	0
89	B1GNAD022	G N on Recognition of Revenue by Real Estate Developers (May, 2005)	30.00							0	0	0	0	0	0	0
90	161FINSTAT	G N on Terms Used in Financial Statements	15.00							0	0	0	0	0	0	0
91	2005JULINCENMND	Guidelines on Int. Audit - Cement Industry	80.00							0	0	0	0	0	0	0
92	268CCONSIND	Guidelines on Int. Audit - Cement Industry	20.00							0	0	0	0	0	0	0
93	03186	Guidelines on Int. Audit - Juice Industry	20.00							0	0	0	0	0	0	0
94	616GATEA	Guidelines on Int. Audit - Juice Industry	190.00							0	0	0	0	0	0	0
95	616UIDETRE	Guidelines on Int. Audit - Tyre Industry	60.00							0	0	0	0	0	0	0
96	303GATRAVEL	Guidelines on Int. Audit - Tour & Travel Services	50.00							0	0	0	0	0	0	0
97	610TH0023	Internal Control Questionnaire	35.00							0	0	0	0	0	0	0
98	1800004	Management Control Systems	45.00							0	0	0	0	0	0	0
99	03215	Mgt Con Sys in Non-Profit Org with Ref to Hospital	100.00							0	0	0	0	0	0	0
100	1800005	Monograph on Ac for Livestock	15.00							0	0	0	0	0	0	0
101	124186	More on Ac for Agricultural Operations	30.00							0	0	0	0	0	0	0
102	124196	More on Ac for Poultry Farming	30.00							0	0	0	0	0	0	0
103	034148	More on Ac for Rubber Plantation	15.00							0	0	0	0	0	0	0
104	1130420	Practice to the Ac Stat for Local Bodies	20.00							0	0	0	0	0	0	0

105	176PREFEAS	Preface to the Status of Accounting Standards	15.00					
106	81D4176	Project Appraisal-Reg of Indian F I	50.50					
107	87818D176	Study on Ac in Power Sector	150.00					
108	42SAMR	Study on Audit and Cert. in CH in Mining Resource	100.00					
108	3E5SARVALU	Study on Share Valuation	80.00					
110	NS00006	Study on Unconventional Methods in Spl Audits & Investments - 2007	100.00					
111	34KCOF001	Tech G for Audit of Co-Operative Society	30.00					
112	033119	Tech G for Audit - Sugar Industry	20.00					
113	373TC0HT	T G on Ac & Aud for CH Fund Business	75.00					
114	010TH0031	T G on Ac & Aud in Hotel Industry	75.00					
116	0W0TG0FC	T G on Ac & Aud in Hospitality Fin Companies	140.00					
119	82TGL0LB	T G on Ac & Fin Rep by Urban Local Bodies	100.00					
119	030TH0054	TG on Est Future Cash Flow AS - 28	60.00					
119	010TH0091	TG on Revenue on Recognition for Software	100.00					
119	010TH0052	TG on Share Valuation	80.00					
120	010TH0047	The Computer Accounting Standards Rules, 2006	180.00					
121		93 Auditing & Assurance Standards Board						
121	09SAP12	AAS - 12	20.00					
123	NS00007	SOM for National Conference on Auditing & Beyond (Nov, 2016)	20.00					
124	080TH0099	BIM for Audit Training Workshops and Seminar, July, 2014	650.00					
126	NS00008	CD GN on IFC Over Fin. Reg. & GN on CARO 2016						
126	NS00009	CD GN on Audit of Banks 2016						
127		CD Guidance Note on Audit of Banks (Feb, 2017)						
128	NS00010	CD Guidance Note on Audit of Banks (Feb, 2017)						
128	NS00011	CD TG on Audit of Non Banking Fin Companies						
130	080TH0082	Compendium of Implementation Guide to Engagement & Quality Control Stair	900.00					
131	040TH0067	Compendium of Industry-Specific Audit Guides	750.00					
132	040TH0013	Framework for Assurance Engagements	80.00					
133	8430TH0080	G N on Audit of Consolidated Financial Statements (Sep, 2016)	190.00					
134	0036417	G N on Audit of Expenses	50.00					
135	003NA0FC	GN on Audit of Internal Financial Control Over Financial Reporting- Sept - 2016	350.00					
136	0034817	G N on Audit of Investments	50.00					
137	0033517	G N on Audit of Revenue	15.00					
138	013286	G N on Audit of Ac Members of Stock Ex	50.00					
139	H139517	G N on Audit of Capital and Reserve	50.00					
140	0335117	G N on Audit of Cash & Bank Balance	15.00					
141	S185968549	G N on Aud of Debitors, Loans & Advances	30.00					
142	0034817	G N on Aud of Inventories	15.00					
144	0237517	G N on Audit of Liabilities	25.00					
145	S198437700	G N on Audit of Dividend	40.00					
146	000TH0045	G N on Confirmation of XBRL Fin Statements	100.00					
147	NS00012	GN ON COMPANIES/AUDITOR'S REPORT ORDER (CARO) Apr 2016	300.00					
148	0007917	G N on Computer Assed Audit Technique	30.00					
149	000TH0004	G N on Reg. on Fraud Use 145(12) of the Com. Act 13	200.00					
150	000TH0093	G N on Reports on Company Prospectus (Revised 2016) - Dec, 2016	200.00					
151	000TH0091	G N on Reports on Certificates for Special Purposes Revised 2016 (Sept, 2016)	150.00					
152	S1188437433	G N on Sec 227 (3) (E) & (F)	50.00					
153	000TH0063	Guidance Note on Audit of Banks 2016	750.00					
154	000TH0096	Guidance Note on Audit of Banks (2018 Edition)	380.00					
155	000TH0094	Guidance Note on Audit of Banks (Feb, 2017)	380.00					
160	030TH0044	Guides to Audit of Complex Fin Instruments	150.00					
167	030TH0057	Guide to Reporting on Problems Fin Statements	150.00					
169	030TH0073	Handbook of Auditing Particulate October - 2015	900.00					
180	000TH0089	Impd. Guide on Auditor's Reports U/A S for Transition Phase (Aug, 2016)	150.00					
180	030TH0083	Impd. Guide to ISA 300	190.00					









Code	Course Title	Year	Credits	Prerequisites	Grading	Other	Notes
329	NS00057	ISA/BGM 2.0 Course Module-V (Sep, 2015)					
330	NS00051	IT Training Programs for Members					
331	911NSA0030	Sample Information Systems Audit and Forensic Audit Report (Sep, 2018)	100.00				
332	911NSA0032	Study on Forensic Accounting and Fraud Detection (Sep, 2017)	100.00				
333	SFAP PPF5	Study on Forensic Acct. & Fraud Prevention (Feb, 2016)	100.00				
334	11NSA0014	TG on Information Systems Audit	250.00				
335	11NSA0022	TG on IT Migration Audit	70.00				
336	NS00061	TG on Systems Aud of Stock Brokers CTCL&ML	200.00				
337	11NSA0037	XBRL - A Primer	120.00				
338	11NSA0028	XBRL Preparers Guide	80.00				
339		12 Capital Market & Investors Protection					
340	NS00062	A Beginners' Guide to the Capital Market(ENG)					
341	NS00063	A Beginners Guide to the Capital Market (Assamese)					
342	NS00064	A Beginners Guide to the Capital Market (Punjabi)					
343	CPED200334	Financial Planning					
344	NS00055	Forex and Treasury Management	400.00				
345	12PC0005	GH on Cert Corp Governance - 2020	100.00				
346	NS00066	Investment Avenues & Investor Awareness June - 2019	100.00				
347	12PC0007	Alvish Avasar Taha Nivastak Jagrakta (Sep, 2016)	100.00				
348	13CFMIP0	Theory and Practice of Forex & Treasury Management Module - II Nov - 2018	300.00				
349	13CFMIP01	Theory and Practice of Forex & Treasury Management Module - I Nov - 2015	300.00				
350	13CFMIP03	Theory and Practice of Forex & Treasury Management Module - III Nov - 2015	150.00				
351		16 Committee for Professional Accountants in Business & Industry					
352	NS00073	Knowledge Book on Mining Industry Aug - 2012					
353	NS00074	Sustainability Reporting Aug - 2012	100.00				
354		16 Accounting Research Foundation					
355	81-87080-4-8	Compendium of Accounts of Municipal Bodies in Accrual Basis	250.00				
356		17 Committee on Trade Laws & WTO					
357	81-87080-25-3	A Handbook of Anti-Dumping, Anti-Subsidy and S.M	300.00				
358	81-87080-46-x	A Handbook on Laws Relating to Intellectual Property Rights in India	300.00				
359	06Q1C0020	A Handbook on Special Economic Zones - 2011	300.00				
360	81-87080-88-8	A Handbook on Valuation of Intellectual Property	500.00				
361	CPED200622	Arbitration	100.00				
362	17WTO0013	Canadian Advantage	250.00				
363	17WTO0014	Introduction to WTO and Opportunities for CA /	150.00				
364	NS00075	POC - Mgt Ac, Car Mgt and Tax Mgt	50.00				
365	17WTO0018	Study on Benefits of Trade Agreements	200.00				
366	NS00076	The World Trade Org and the Agreement	300.00				
367	CPED200342	WTO Prospectus	80.00				
368	NS00077	WTO Study Gr A Paper I	150.00				
369	NS00078	WTO Study Gr A Paper II					
370	NS00079	WTO Study Gr A Paper III					
371	NS00080	WTO Study Gr B Paper I					
372	NS00081	WTO Study Gr B Paper II					
373	NS00082	WTO Study Gr B Paper III					
374	NS00083	WTO Study Gr B Paper IV					
375		18 Internal Audit Standards Board					
376	18IA00012	Background Material on Due Diligence	350.00				
377	18IA00044	Certificates Course Enterprise Risk Management Vol - I					
378	18IA00062	Compendium of Generic Internal Audit Guides Jan - 2015	1000.00				
379	18IA00063	Compendium of Industry Specific Internal Audit Guide Vol 1-5, 2016	2800.00				
380	18IA00065	Compendium of Std As on July 1, 2013	300.00				
381	18IA00076	Data Analytics & Continuous Controls Monitoring (Aug, 2012)	200.00				
382	18IA00014	Framework for Standards on Internal Audit	25.00				
383	18IA00006	General Guidelines on Internal Audit (Rev)	100.00				
384	18IA00060	Guide on Environmental Audit Jan - 2012	150.00				



Sl. No.	CD No.	Title	Value	Quantity	Unit	Remarks
441	18AC0021	Training Material on Internal Audit	600.00			
442	18 MC & MSB					
443	NSD0067	CD List of Firms 2016	750.00			
444	05DCL0F0416	CD List of Firms (April, 2016)	750.00			
445	NSD0068	CD List of Members All India - 2015	750.00			
446	06DCLMAD0416	CD List of Members (April, 2016) - All India Basis	750.00			
447	05DCLMCR0416	CD List of Members (April, 2016) - Central Region	400.00			
448	09DCLME0416	CD List of Members (April, 2016) - Eastern Region	300.00			
449	05DCLMNR0416	CD List of Members (April, 2016) - Northern Region	500.00			
450	06DCLMSR0416	CD List of Members (April, 2016) - Southern Region	500.00			
451	06LWVR0416	CD List of Members (April, 2016) - Western Region	750.00			
452	05DCLMAJ0417	CD List of Members (April, 2017) - All India Basis	400.00			
453	NSD0069	CD List of Members Central Region - 2015	300.00			
454	NSD0080	CD List of Members Eastern Region - 2015	500.00			
455	NSD0092	CD List of Members Southern Region - 2015	500.00			
457	NSD0093	CD List of Members Northern Region - 2015	500.00			
458	NSD0094	CD List of Members Western Region - 2015	500.00			
459	NSD0095	CD List of Firms - 2014	750.00			
460	NSD0096	CD Members Handbook 03-2014				
461	NSD0097	Constitution Folder				
462		Frequently Asked Questions on Members & Firms	100.00			
21	Economic, Commercial Law & Economic Advisory					
463	17UT00017	A Study Reference on Indicative Professional Opportunity Area in Selected Co.	250.00			
464	09QCO013	A Study on Consumer Protection	120.00			
465	NSD0098	A Study on Draft, Govt Stamping & Cyber Documents	230.00			
466	09QCO015	A Study on Foreign Contribution Act 1978 An Analysis	400.00			
467	09QCO022	A Study on Foreign Contribution (Regulation) Act 2010 Feb 2015	200.00			
468	09QCO021	A Study on Prevention of Money Laundering Act 2002 Feb 2015	300.00			
469	09QCO014	A Study on the Industries (Govt & Reg)	175.00			
470	08QCO017	Reference on FEMA 1999 Nov 2010	600.00			
471		22 Indirect Taxes Committee				
472	0220TC66	Background Material on Customs & FTP (Aug, 2016)	80.00			
473	0220TC89	Background Material on Extended Services Under GST (Jan, 2016)	220.00			
474	0220TC80	Background Material on GST Act and Rules, August, 2017	800.00			
475	0220TC85	Background Material on GST Act & Rules January, 2018 (16-18.2)	1000.00			
476	0220TC87	Background Material on Litigation Management (Aug, 2016)	140.00			
477	0220TC89	Background Material on Seamless Credit (October, 2017)	140.00			
478	0220TC87	Background Material on UAE VAT Federal Decree Law (No. 9) 2017 (Jan, 2018)	500.00			
479	0220TC82	Background Material on UAE-VAT Federal Decree Law (No.8) 2017 (Sep, 2017)	230.00			
480	0220TC77	Bare Law on GST Act(S) and Rules(S) (July, 2017)	200.00			
481	0220TC84	BGM on Training Programmes for CBEC Officials (Aug, 2016)	400.00			
482	0220TC80	FAQ's and MCQ's on GST (January, 2018)	320.00			
483	0220TC81	FAQ's and MCQ's on GST (September, 2017)	140.00			
484	0110TC84	Found Book on GST for Service Providers (November, 2017)	130.00			
485	0110TC79	Simplified GST Guide for Manufacturers (Randed) (August, 2017)	90.00			
486	0110TC78	Study Paper on Taxation of E-Commerce Under GST (Randed) (August, 2017)	50.00			
487	0220TC70	Study Paper on Unpaid Employment (New) - Feb, 2017	10.00			
488		23 Accountancy Museum of India				
489	NSD0099	Guide to Accountancy Museum of India				
490		24 Accounting Standards Board				
491	CP&A-2001.25	A Reader on Accounting Standards	75.00			
492	010TH0079	Compendium of Accounting Standards As on July 1, 2017	850.00			
493	010TH0072	Compendium of Accounting Standards Sept - 2014	900.00			
494	GN0TH0915	GN on Acc Rate Regulated Activities - Feb 2015	50.00			
495	010TH0077	GN on Accounting for Real Estate Transactions (May, 2015)	34.00			
496	010TH0094	GN on Accounting for Real Estate Transactions (Revised, 2012)	40.00			



















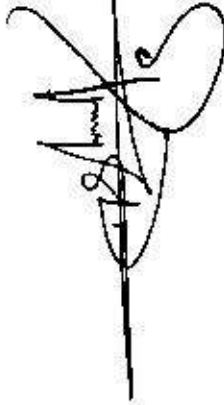
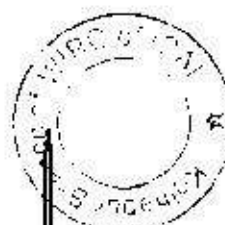








43	922IDIC73	FAQs & MCOs on Revised Model GST Law	200.00		10				10		2,000.00		2,000.00	
44	922IDIC71	Simplified GST Guide for Manufacturer	70.00	5	5				5		350.00		350.00	
45	922IDIC69	Background Material on Revised Model GST Law	450.00	10	10				10		4,500.00		4,500.00	
46														
47		<b>BOS OTHER PUBLICATIONS</b>												
48	CP/PRO501	CPC Prospectus (January, 2015)	100.00	121	250				371		12,100.00	25,000.00	37,100.00	
49	IPC/PRO51	PROSPECTUS IPOC & Final (Updated JAN 2016)	100.00	248					26	222.00	24,800.00		2,600.00	22,200.00
									971	1,147.00	1,42,560.00	1,81,850.00	1,71,210.00	1,53,150.00
				1,261	440				616	1,085.00	2,66,470.00	58,700.00	85,268.00	2,28,910.00
		Sheet 1 Total >>												
		Sheet 1 + Sheet 2 Total >>												
				1,549	1,270				1,587	2,332.00	4,09,030.00	2,90,900.00	2,66,470.00	3,83,060.00

  
**Chairman**


**Treasurer**


### FREE STOCK DETAILS (FORMAT C)

(To be used by branches who are issuing study material to registered students)

KOLHAPUR BRANCH WIRC OF ICAI  
FREE STOCK ACCOUNT FOR THE Period 01.04.2017 - 31.03.2018

PARTICULARS	English										Hindi										
	CPT Set with MTP (6 Books)	ATC SM	IPCC GR I KR with PM	IPCC GR II Kit with PM	ITT Kits	FINAL Gr I KR with PM	FINAL Gr II KR with PM	FNC DT SM	FNC IDTL SM	BM GMCS-4 (Old)	GMCS-II	MCS	Orientation Programme Material	Supplimentary Study Material, if any	CPT Set with MTP (6 Books) Hindi	ATC SM - Hindi	IPCC GR I KR with PM - Hindi	IPCC GR II Kit with PM - Hindi	FINAL-NEW Gr I - Hindi	FINAL-NEW Gr II - Hindi	
PUBLICATION STOCK ACCOUNT OF ICAI	0																				
OPENING STOCK						0	0														
ADD: FREE STOCK RECEIVED	450		51	50	280	49	50	50			100	190									
LESS: FREE STOCK ISSUED	445		44	43	157	43	1	1			24	48									
LESS/ADD: SHORTAGES/ EXCESS, if any																					
LESS: OBSOLETE STOCK																					
LESS: COMPLIMENTARIES ISSUED																					
LESS: RETURNS/TRANSFERRED																					
CLOSING STOCK As on 31.03.2018	5		7	6	123	7	49	48			76	104									

  
 Chairman

  
 Treasurer