

**The INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
WESTERN INDIA REGIONAL COUNCIL
KOLHAPUR BRANCH**

**STATUTORY AUDIT REPORT AND FINANCIALS
01.04.2020
TO
31.03.2021**

**AUDITORS
KGB & J ASSOCIATES
Chartered Accountants
103, 1st Floor, Kalpataru Plaza,
Rajaram Road, Kolhapur-416001**

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of *Kolhapur* Branch of The Institute of Chartered Accountants of India ("The Branch"), which comprise the Balance Sheet as at March 31st 2021, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch as at March 31, 2021 and its *deficit* for the year then ended.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the



management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

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

Report on Other Legal and Regulatory Requirements

Further, we report that:

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



For KGB & J Associates
Chartered Accountants
FRN.114849W

A handwritten signature in black ink, appearing to read "Tejay R. Gore".

CA Tejay R. Gore
Partner

Membership No.150883
UDIN: 21150883AAAACF5011

Place of Signature: Kolhapur
Date: 26.04.2021

CHECKLIST

ADDITIONAL INFORMATION TO BE SUBMITTED BY STATUTORY AUDITOR

1. **Whether books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only. Copy of Final Trial Balance, Balance Sheet and Income & Expenditure A/c as on 31.03.2021 along with corresponding figures as on 31.03.2020 generated from online Tally to be certified jointly by the Branch Management and the Branch Statutory Auditor.**

The books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only. The copy of Final Trial Balance, Balance Sheet and Income & Expenditure A/c as on 31.03.2021 along with corresponding figures as on 31.03.2020 generated from online Tally are certified and attached herewith.

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

The Branch has reconciled inter unit balances with Head Office/regional Councils/ Decentralized Offices/ Branches grouped under "Inter head Balances-BS-61 except for the following:-

Sr. No.	Name of the Ledger Account in the Branch Books	Amount (in Rs)
1	W016-Pubn Current A/c- Kolhapur of WIRC-130101115	39395.50 (Cr)
2	W016- Current Account- Kolhapur of WIRC -610117115	378503.08(Cr)
3	W016- Current Account- Mumbai DCO -610117004	9211.02(Cr)
4	W016- Intra Inter Unit Mumbai DCO -610127001	460045.97(Cr)

The Branch has informed that they are in the process of reconciling the differences.

3. **Whether the concerned unit is regular in depositing statutory dues i.e. provident fund, employees' state insurance, TDS, GST and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues on the balance sheet date.**

The concerned unit is regular in depositing statutory dues i.e. TDS, GST and any other statutory dues to the extent applicable, with the appropriate authorities except for the *Municipal Tax amounting to Rs 628000.00* due to The Kolhapur Municipal Corporation. Details of same are as follows:



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Year to which Tax Pertains to	Amount Outstanding (in Rs)
2014-15	203000.00
2015-16	250000.00
2017-18	100000.00
2018-19	75000.00

It is explained by the management committee that the concerned authorities have charged the said tax on a commercial basis instead of recognizing it as an educational institute. The committee is in the follow up of the same and it has been again duly represented to the concerned Government Authority in the month of March 2021 as well.

Furthermore, with respect to Goods and Service Tax dues including GST on Reverse Charge Mechanism on security services, it is observed that the branch transfers the amount outstanding in the payable accounts to the respective DCO Mumbai office (A/c Code:W016- Current Account-Mumbai DCO -610117004 and W016- Intra Inter Unit Mumbai DCO -610127001) as per the Head Office Instructions. As such, in absence of the evidence of payment of the GST dues with the Branch, the same cannot be commented upon.

Also, it is explained by the branch that the payment of the GST dues is been done centrally and as the relational accounts are being monitored on the cloud, the delays in payment if any, to the Government could not be ascertained at Branch Level.

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

It is informed to us by the Branch that, no vendor has identified himself, as being covered under MSMED Act and hence, the requirements stand inapplicable to the extent.

5. Whether the concerned unit is complying with the Finance & Operations Manual (SOP). Departure / non-compliance with SOP be reported.

It is observed that The Branch is complying with the Finance & Operations Manual (SOP) to extent applicable.

6. (A) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.

The Branch is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.



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- (B) **Whether Fixed Assets purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as well.**

During the year under audit, the Branch has purchased fixed assets and has allotted unique identification code to the same. Also, the details are updated in the Fixed Asset register maintained by the Branch.

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

The Managing Committee has explained that they follow a procedure for verifying the fixed assets of the Branch on annual basis. During the year under audit, they have undertaken physical verification of the Fixed Assets. As explained, there are no material discrepancies that have been noticed on such verification.

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

The capital item amounting to Rs.7796.61 purchased during the period under audit is not out of any capital grant.

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

The title deeds of immovable properties are held in the name of the Institute.

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

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

The Branch being operating from its own premises the said clause stands inapplicable.



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

The Branch has properly accounted for the expenditure towards Seminar & Conference held and the same are met out of the source generated by way of participation fee and Seminar / CPE Grant released by Head Office.

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

The Branch has maintained separate record for each of the seminar/conference/ workshop/any program. However, the branch is not able to maintain the same in separate ledger account format in online tally ERP cloud for each seminar as the facility is not available.

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

The Branch has reconciled such accounts and are closed within 60 days from the closure of such programs.

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

The Branch has not organized any non-educational program/ activity during the year under audit.

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

There are no pending amounts to be recovered in respect of any seminars & programs (like Advertisements. Sponsorship etc)

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

The Branch has not applied any fund 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 the Branch.



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

With respect to the Earmarked Funds amounting to Rs. 10806525.71, the listing in detail is not available as to the type and nature of the fund. However, the Investments are earmarked corresponding to funds to be earmarked and the same are in agreement.

Furthermore, with the respect of Infrastructure fund amounting to Rs. 2000000.00, the respective investments/ assets could not be identified as the entry has been posted (on 01-01-2018) directly by the concerned Head Office and hence cannot be commented upon.

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

The Branch has not transferred from/to General Reserve or/ and Earmarked funds during the year under audit except for the interest accrued on investments of the earmarked funds amounting to Rs.563097.60(Net of TDS) being credited to the respective fund. Being interest as such, no approval by resolution is required to be obtained.

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

The Branch has utilized the funds only for the specific purpose for which the same are appropriated.

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

As informed to us and based verification of the books of accounts, the Branch is not into the printing and publishing newsletters except e-newsletter.

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

As informed to us and based on verification of the books of accounts, the Branch has duly accounted all the revenue grants received and receivable as per the entitlement to it, in the books of accounts.

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

The Branch has recognized Capital Grant only on receipt basis.



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

Particulars	Annual Budget(Revised) for 2020-2021 submitted by Branch	Actual performance as from April 2020 to March 2021	Variance
Income	27,15,490.00	51,00,014.77*	23,84,524.00 Increase by 87.81%
Expenses	65,43,928.00	74,10,621.90	8,66,693.90 Increase by 13.24%

** It includes interest amount of Rs. 5,63,097.60 credited to the Earmarked fund account.

For KGB & J Associates
Chartered Accountants
FRN.114849W



CA Tejay R. Gore
Partner

Membership No.150883
UDIN: 21150883AAAACF5011

Place of Signature: Kolhapur

Date:26.04.2021

Kolhapur Branch of WIRC of ICAI

ICAI Bhawan, 321/1, 3rd,4th,5th Floor
The Square,Dabholkar corner
Opp.Baker Lane New Shahupuri, Kolhapur

Trial Balance

1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	33,77,465.44 Cr	28,73,704.73	5,63,097.60	10,66,858.31 Cr
Reserves & Surplus-1101	33,77,465.44 Cr	28,73,704.73	5,63,097.60	10,66,858.31 Cr
Earmarked Funds-110102	1,02,43,428.11 Cr		5,63,097.60	1,08,06,525.71 Cr
Other Earmarked Funds-110102007	1,02,43,428.11 Cr		5,63,097.60	1,08,06,525.71 Cr
W016-Other Earmarked Funds-110102007	1,02,43,428.11 Cr		5,63,097.60	1,08,06,525.71 Cr
Reserves-110101	68,65,962.67 Dr	28,73,704.73		97,39,667.40 Dr
General Reserve-110101004	88,65,962.67 Dr	28,73,704.73		1,17,39,667.40 Dr
W016 -General Reserve-110101004	88,65,962.67 Dr	28,73,704.73		1,17,39,667.40 Dr
Infrastructure Reserve-110101002	20,00,000.00 Cr			20,00,000.00 Cr
W016 -Infrastructure Reserve-110101002	20,00,000.00 Cr			20,00,000.00 Cr
Current Liabilities-12	14,41,457.75 Cr	32,44,103.52	33,26,773.52	15,24,127.75 Cr
Duties & Taxes-1201	9,817.00 Cr	3,52,505.52	3,52,993.52	10,305.00 Cr
Direct Tax-120101	9,817.00 Cr	54,986.25	55,474.25	10,305.00 Cr
TDS on Contractor-120101004	817.00 Cr	3,236.25	2,599.25	180.00 Cr
W016 -TDS on Contractor-120101004	7,357.00 Dr	3,236.25	2,599.25	7,994.00 Dr
W016-TDS on Contractor-120101004	8,174.00 Cr			8,174.00 Cr
TDS on Professional-120101002	9,000.00 Cr	51,750.00	52,875.00	10,125.00 Cr
W016 -TDS on Professional-120101002	9,900.00 Dr	51,750.00	52,875.00	8,775.00 Dr
W016-TDS on Professional-120101002	18,900.00 Cr			18,900.00 Cr
Indirect Tax-120102		2,97,519.27	2,97,519.27	
Input GST-120102010		1,07,355.83	1,07,355.83	
W016-Common Input CGST-120102010		5,642.73	5,642.73	
W016-Common Input IGST-120102010		1,230.73	1,230.73	
W016-Common Input SGST-120102010		5,642.73	5,642.73	
W016-Eligible Input CGST-120102010		15,419.79	15,419.79	
W016-Eligible Input IGST-120102010		686.34	686.34	
W016-Eligible Input SGST-120102010		15,419.79	15,419.79	
W016-Ineligible Input CGST-120102010		5,736.86	5,736.86	
W016-Ineligible Input SGST-120102010		5,736.86	5,736.86	
W016-Input CGST RCM-120102010		25,920.00	25,920.00	
W016-Input SGST RCM-120102010		25,920.00	25,920.00	
Output GST-120102011		1,90,163.44	1,90,163.44	
W016-Output CGST-120102011		25,338.47	25,338.47	
W016-Output CGST RCM-120102011		25,920.00	25,920.00	
W016-Output IGST-120102011		87,646.50	87,646.50	
W016-Output SGST-120102011		25,338.47	25,338.47	
W016-Output SGST RCM-120102011		25,920.00	25,920.00	
Sundry Creditors-1203	6,46,416.75 Cr	14,78,098.00	15,31,121.00	6,99,439.75 Cr
Expenses Payable-Parties-120303	6,46,416.75 Cr	14,78,098.00	15,31,121.00	6,99,439.75 Cr
Party Control A/c-120303001	6,46,416.75 Cr	14,78,098.00	15,31,121.00	6,99,439.75 Cr
W016 -Party Control A/c-120303001	2,905.00 Cr	3,93,002.00	3,95,522.00	5,425.00 Cr
W016-Ar. Sameer Joshi-120303001	75,841.00 Cr			75,841.00 Cr
W016-BHARAT SANCHAR NIGAM LIMITED-120303001		6,091.00	6,091.00	
W016-Champion Engg- Awning-120303001	1,90,906.25 Cr			1,90,906.25 Cr
W016-Creative Sales and Services-120303001		70,382.00	70,382.00	
W016-Diwan Consultant-120303001		8,850.00	8,850.00	
W016-Jio Platforms Limited-120303001		1,595.00	2,066.00	471.00 Cr
W016-KDS SECURRITY-120303001		2,61,840.00	2,85,660.00	23,820.00 Cr
W016-Mahalaxmi Exteriors - Unmesh Powar-120303001	35,894.00 Cr		680.00	35,894.00 Cr
W016-Maruti curier-120303001		680.00	680.00	
W016-Mauli tea-120303001		34,531.00	34,531.00	
Carried Over	48,18,923.19 Cr	61,17,808.25	38,89,871.12	25,90,986.06 Cr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	48,18,923.19 Cr	61,17,808.25	38,89,871.12	25,90,986.06 Cr
W016-MSEDCL-120303001		2,85,800.00	2,85,800.00	
W016-Omega Stationers-120303001		13,448.00	13,448.00	
W016-Perfect Xerox Sale & Services-120303001		80.00	80.00	
W016-Parshwa Enterprises-120303001		9,580.00	9,580.00	
W016-Rajesh Photography-120303001		1,000.00	1,000.00	
W016-Reading Room Security Deposit-120303001	2,86,000.00 Cr	2,05,700.00	2,31,700.00	3,12,000.00 Cr
W016-Sainath Photo Studio-120303001		5,150.00	5,150.00	
W016-Shree Computers-120303001		1,22,807.00	1,23,019.00	212.00 Cr
W016-Shree Mahalaxmi Mahila Gruha Udyog-120303001		22,100.00	22,100.00	
W016-Square Associates-120303001	54,870.50 Cr	3,595.00	3,595.00	54,870.50 Cr
W016--Suman & Co-120303001		14,830.00	14,830.00	
W016-UDAY ELECTRICALS-120303001		2,500.00	2,500.00	
W016-Zeel Enterprises-120303001		14,537.00	14,537.00	
Other Liabilities-1205	4,93,000.00 Cr	10,000.00	10,000.00	4,93,000.00 Cr
Other Payable-120502	4,93,000.00 Cr	10,000.00	10,000.00	4,93,000.00 Cr
Other liabilities-120502010	4,93,000.00 Cr	10,000.00	10,000.00	4,93,000.00 Cr
W016-Other liabilities-120502010	4,53,000.00 Cr	10,000.00	10,000.00	4,53,000.00 Cr
W016-Security Deposit Interior Work-120502010	40,000.00 Cr			40,000.00 Cr
Provisions-1206	2,92,224.00 Cr	14,03,500.00	14,32,659.00	3,21,383.00 Cr
Provisions for Expenses-120601	2,92,224.00 Cr	14,03,500.00	14,32,659.00	3,21,383.00 Cr
Provision for Expenses - Non-Capital Items-120601002	2,92,224.00 Cr	14,03,500.00	14,32,659.00	3,21,383.00 Cr
W016-Provision for Expenses - Non-Capital Items-120601002	2,92,224.00 Cr	14,03,500.00	14,32,659.00	3,21,383.00 Cr
Fixed Assets-21	8,66,05,338.13 Dr	7,796.61	46,89,555.18	8,19,23,579.56 Dr
Tangible Assets-2101	8,66,05,338.13 Dr	7,796.61	46,89,555.18	8,19,23,579.56 Dr
Airconditioner-210103	10,94,984.26 Dr		1,64,247.64	9,30,736.62 Dr
Airconditioner-210103001	10,94,984.26 Dr		1,64,247.64	9,30,736.62 Dr
W016-Airconditioner-210103001	10,94,984.26 Dr		1,64,247.64	9,30,736.62 Dr
Computer-210109	1,21,557.20 Dr		72,934.32	48,622.88 Dr
Computer-210109001	1,21,557.20 Dr		72,934.32	48,622.88 Dr
W016-Computer-210109001	1,21,557.20 Dr		72,934.32	48,622.88 Dr
Electrical Installation & Fittings-210102	7,51,771.04 Dr		75,177.10	6,76,593.94 Dr
Electrical Installation & Fittings-210102001	7,51,771.04 Dr		75,177.10	6,76,593.94 Dr
W016-Electrical Installation & Fittings-210102001	7,51,771.04 Dr		75,177.10	6,76,593.94 Dr
Furniture & Fixtures-210104	9,70,868.17 Dr		97,086.82	8,73,781.35 Dr
Furniture & Fixtures-210104001	9,70,868.17 Dr		97,086.82	8,73,781.35 Dr
W016-Furniture & Fixtures-210104001	9,70,868.17 Dr		97,086.82	8,73,781.35 Dr
Land & Building-210101	8,27,06,914.30 Dr		41,35,345.71	7,85,71,568.59 Dr
Building-210101003	8,27,06,914.30 Dr		41,35,345.71	7,85,71,568.59 Dr
W016 -Building-210101003	8,27,06,914.30 Dr		41,35,345.71	7,85,71,568.59 Dr
Office Equipment-210106	9,59,243.16 Dr	7,796.61	1,44,763.59	8,22,276.18 Dr
Office Equipment-210106001	9,59,243.16 Dr	7,796.61	1,44,763.59	8,22,276.18 Dr
W016 -Office Equipment-210106001	3,06,192.74 Cr	7,796.61	1,44,763.59	4,43,159.72 Cr
W016-Office Equipment-210106001	12,65,435.90 Dr			12,65,435.90 Dr
Investments-22	1,89,34,348.71 Dr	21,79,595.00	5,88,286.00	2,05,25,657.71 Dr
Earmarked Investment-2202	96,35,997.71 Dr	17,58,814.00	5,88,286.00	1,08,06,525.71 Dr
Earmarked Investment & Others-220202	96,35,997.71 Dr	17,58,814.00	5,88,286.00	1,08,06,525.71 Dr
Other Earmarked Fund Invst-220202001	96,35,997.71 Dr	17,58,814.00	5,88,286.00	1,08,06,525.71 Dr
W016-BOI Earmarked FD-220202001	7,88,028.95 Dr	45,495.00		8,33,523.95 Dr
W016-BOI Maintenance FD-220202001	82,22,187.76 Dr	4,59,912.00		86,82,099.76 Dr
W016-OBC Earmarked FD-220202001	6,25,781.00 Dr	12,53,407.00	5,88,286.00	12,90,902.00 Dr
General Investment-2201	92,98,351.00 Dr	4,20,781.00		97,19,132.00 Dr
General Investment-FD with Bank-220101	92,98,351.00 Dr	4,20,781.00		97,19,132.00 Dr
FD -Short Term-220101001	20,35,267.00 Dr	1,14,602.00		21,49,869.00 Dr
W016-FD -Short Term-220101001	20,35,267.00 Dr	1,14,602.00		21,49,869.00 Dr
Carried Over	10,07,20,763.65 Dr	83,05,199.86	91,67,712.30	9,98,58,251.21 Dr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	10,07,20,763.65 Dr	83,05,199.86	91,67,712.30	9,98,58,251.21 Dr
Flexi Deposit-220101003	72,63,084.00 Dr	3,06,179.00		75,69,263.00 Dr
W016-OBC Fixed Deposit-220101003	72,63,084.00 Dr	3,06,179.00		75,69,263.00 Dr
Current Assets-23	30,02,038.31 Dr	85,62,399.08	71,11,844.53	44,52,592.86 Dr
Opening Stock				
Deposits (Asset)-2301	1,74,400.00 Dr			1,74,400.00 Dr
Security Deposit-230101	1,74,400.00 Dr			1,74,400.00 Dr
Receivable-Security Deposit-230101001	1,74,400.00 Dr			1,74,400.00 Dr
W016-Receivable-Security Deposit-230101001	1,74,400.00 Dr			1,74,400.00 Dr
Sundry Debtors-2303	19,012.00 Dr	5,68,729.00	5,87,741.00	
Receivables-230301	19,012.00 Dr	5,68,729.00	5,87,741.00	
Customer A/c - Others-230301013	19,012.00 Dr	2,05,350.00	2,24,362.00	
W016-Customer A/c - Others-230301013		2,05,350.00	2,05,350.00	
W016-Shree Laxmi Trading Co.-71-230301013	19,012.00 Dr		19,012.00	
Customer A/c - Seminar Members-230301001		3,63,379.00	3,63,379.00	
W016-ABHAY MADHUKAR GOLWALKAR-230301001		1,250.00	1,250.00	
W016-ABM & ASSOCIATES LLP-230301001		3,050.00	3,050.00	
W016-A K DIXIT AN CO-230301001		800.00	800.00	
W016-AKOLKAR RAJENDRA VASANT-230301001		900.00	900.00	
W016-A K UMRANI & CO-230301001		1,850.00	1,850.00	
W016-Alok shah-230301001		250.00	250.00	
W016-AMAR SHRIKRISHNA DIXIT-230301001		2,250.00	2,250.00	
W016-AMITKUMAR ANKUSH GAWADE-230301001		400.00	400.00	
W016-AMIT MADANRAO SHINDE-230301001		250.00	250.00	
W016-AMOL TUKARAM PAWAR-230301001		1,600.00	1,600.00	
W016-ANIKHINDI VILAS GUNDERAO-230301001		2,350.00	2,350.00	
W016-ANIL BANDOPANT JADHAV_-230301001		250.00	250.00	
W016-ANIRUDDHA CHANDRAKANT JOSHI-230301001		800.00	800.00	
W016-ANIRUDDHA SHIRASEKAR & CO.-230301001		2,318.00	2,318.00	
W016-ANTURKAR DAKARE & ASSOCIATES-230301001		6,200.00	6,200.00	
W016-ANUPA PRAFUL PATEL-230301001		800.00	800.00	
W016-APASTAMABH MILIND MURLIDHAR-230301001		1,150.00	1,150.00	
W016-ARADHANA NILESHKUMAR BAHETI-230301001		800.00	800.00	
W016-A R N A & Associates-230301001		1,700.00	1,700.00	
W016-ASHISH ASHOK KAMARA_180683-230301001		650.00	650.00	
W016-Ashish Jasuja_170054-230301001		250.00	250.00	
W016-ASHISH MORTI_183060-230301001		250.00	250.00	
W016-Atul Sangar_-230301001		1,050.00	1,050.00	
W016-BBCP & ASSOCIATES-230301001		2,461.00	2,461.00	
W016-BEKANALKAR PRAMOD MADHAVRAO-230301001		2,350.00	2,350.00	
W016-BORAGALLI VIJAY SHANKAR-230301001		800.00	800.00	
W016-CA Abhijeet Bagal-230301001		900.00	900.00	
W016-CA Bapusaheb G Patil_048797-230301001		800.00	800.00	
W016-CA Pranauti Pravin Melwanki_192418-230301001		800.00	800.00	
W016-CA Prashant Suresh Gondhalekar_144700-230301001		3,018.00	3,018.00	
W016-CA Raj Batheja & Co-230301001		2,068.00	2,068.00	
W016-Chaitanya Somnath Betigeri-230301001		100.00	100.00	
W016-CHANDRABHAGA KIRAN PATIL-230301001		1,050.00	1,050.00	
W016-CHANDRAKANT BAJIRAO GANMALE-230301001		1,050.00	1,050.00	
W016-CHANDRAKANT MURLIDHAR PAREKH-230301001		1,950.00	1,950.00	
W016-CHETAN ADINATH MIRAJKAR-230301001		968.00	968.00	
W016-CHETAN PRAKASH PATIL-230301001		800.00	800.00	
W016-CHETAN VIJAYKUMAR OSWAL-230301001		250.00	250.00	
W016-Customer A/c - Seminar Members-230301001		51,948.00	51,948.00	
W016-DADASO BABURAO PEDNEKAR-230301001		3,250.00	3,250.00	
W016-Deepali Gawali-230301001		1,450.00	1,450.00	
Carried Over	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr
W016-DHANASHRI DHANAJIRAO PATIL-230301001		1,050.00	1,050.00	
W016-DHARMADHIKARI MAHESH MALLARI-230301001		1,700.00	1,700.00	
W016-Digambar Kumbhar-230301001		400.00	400.00	
W016-DILEEP PHADNIS & CO-230301001		9,804.00	9,804.00	
W016-DILIP GOVIND VAKIL-230301001		350.00	350.00	
W016-DIPAK DATTATRAY PORE-230301001		250.00	250.00	
W016-DIPESH FULCHAND GUNDESHA-230301001		1,450.00	1,450.00	
W016-DOSHI KIRAN MOHANLAL-230301001		2,950.00	2,950.00	
W016-DUGGE BHARATKUMAR SURENDRA_-230301001		2,750.00	2,750.00	
W016-FARUKH MULLA-230301001		318.00	318.00	
W016-GAJENDRA C BANDI_115585-230301001		1,850.00	1,850.00	
W016-Geeta Mohan Natu_199307-230301001		400.00	400.00	
W016-GOURAV PRAKASH OSWAL_163295-230301001		1,050.00	1,050.00	
W016-GOUSLAL DESAI & CO-230301001		2,218.00	2,218.00	
W016-G. R. Mehta & Associates-230301001		800.00	800.00	
W016-GURUDAS KAMALAKAR CHORAGE-230301001		800.00	800.00	
W016-HARGUDE PANDURANG NEMANA-230301001		3,254.00	3,254.00	
W016-HIREMATH GURUPADAYYA BALAYYA-230301001		800.00	800.00	
W016-Hrishikesh Shinde_-230301001		250.00	250.00	
W016-IMRAN ABDULMAJID MULLA-230301001		500.00	500.00	
W016-INGROLE BALASAHEB JINAPPA-230301001		2,568.00	2,568.00	
W016-Jagdish Godheja_158335-230301001		400.00	400.00	
W016-JMT & ASSOCIATES-230301001		800.00	800.00	
W016-J. P. CHOUGULE & CO-230301001		5,250.00	5,250.00	
W016-JYOTI PANDURANG HARGUDE-230301001		2,900.00	2,900.00	
W016-KALLAPPA ANNAPPA CHOUGALE-230301001		800.00	800.00	
W016-KASHINATH SHIVAJIRAO PATIL_-230301001		1,850.00	1,850.00	
W016-KEDAR KUMBHOJKAR & COMPANY-230301001		4,300.00	4,300.00	
W016-Kedar Vijay Mane_183773-230301001		400.00	400.00	
W016-KETAKI GIRISH KULKARNI-230301001		2,468.00	2,468.00	
W016-KETAKI SACHIN KULKARNI-230301001		1,050.00	1,050.00	
W016-K.G.B. AND J. ASSO-230301001		34,950.00	34,950.00	
W016-KILLEKAR SHINDE KANGRAKAR & CO-230301001		800.00	800.00	
W016-KUBER APPASO PATIL-230301001		800.00	800.00	
W016-KULKARNI SHRIKANT PARASHARAM_-230301001		100.00	100.00	
W016-Kumbhojkar, Kulkarni, Deshpande & Associates-230301001		1,600.00	1,600.00	
W016-KUNTINATH RAMU HANGANDE-230301001		2,068.00	2,068.00	
W016-KURANE APPASO RATNAPPA-230301001		400.00	400.00	
W016-Laxman Ghanshyam Daryani-230301001		400.00	400.00	
W016-MAHAMUNI DIXIT AND ASSOCIATES-230301001		1,050.00	1,050.00	
W016-Mahesh Anil Damale_192724-230301001		650.00	650.00	
W016-MAHESH GURAV AND COMPANY-230301001		2,768.00	2,768.00	
W016-MAHESH YASHAVANT KAMBLE-230301001		400.00	400.00	
W016-MAKARAND ANIL LIMAYE-230301001		400.00	400.00	
W016-MALHAR MADHUSUDAN BENDIGERI_-230301001		250.00	250.00	
W016-MALLIKA GOMTESH BRAMHADANDE-230301001		2,300.00	2,300.00	
W016-MANOJ DWARKANATH PRASADE-230301001		1,450.00	1,450.00	
W016-MANOJKUMAR VIDYADHAR ADAKE-230301001		1,200.00	1,200.00	
W016-MAYURESH RATNAKUMAR DOSHI-230301001		1,300.00	1,300.00	
W016-MEENAL SUBHASH KAPSHE-230301001		250.00	250.00	
W016-MIRAJKAR MADAN BHAUSAHEB-230301001		650.00	650.00	
W016-MITESH DILIP MANIYAR-230301001		2,100.00	2,100.00	
W016-MOHITE RAJENDRA SHRIPATRAO_-230301001		1,050.00	1,050.00	
W016-MOHIT PRAJAPATI_170999-230301001		750.00	750.00	
W016-MOHSIN M. SAUDAGAR_-230301001		1,850.00	1,850.00	
W016-Moreshwar Govind Deshpande-230301001		800.00	800.00	
Carried Over	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr
W016-MUGDHA SALOKHE-230301001		650.00	650.00	
W016-MULYE GIRISH VISHNUPANT-230301001		1,950.00	1,950.00	
W016-Murali Panjwani_-230301001		500.00	500.00	
W016-NADGOUDA GOVIND BHAGWANTRAO-230301001		1,050.00	1,050.00	
W016-N A Dixit & Co-230301001		2,250.00	2,250.00	
W016-NAMITA INDRAJEET SAWANT-230301001		1,200.00	1,200.00	
W016-Nandkumar Tanaji Shelake_-230301001		1,700.00	1,700.00	
W016-NEEHAL MAHAMULAL PATHAN-230301001		1,450.00	1,450.00	
W016-Neelesh Kapase_251409-230301001		400.00	400.00	
W016-NIKHIL MAHADEV SHEVADE-230301001		400.00	400.00	
W016-NIKHIL NIRANJAN PATIL-230301001		800.00	800.00	
W016-Nikita Prasad Jadhav_190510-230301001		750.00	750.00	
W016-NILAM BANDA PATIL-230301001		500.00	500.00	
W016-NILESH BAHETI & CO-230301001		2,400.00	2,400.00	
W016-Nilesh Dhondiram Bhalkar-230301001		1,668.00	1,668.00	
W016-NILESH RAJENDRA KOTHARI-230301001		400.00	400.00	
W016-NILJIKAR SATISH VASUDEO-230301001		650.00	650.00	
W016-NIRAJ KISHOR BHUMKAR-230301001		350.00	350.00	
W016-Nishant Patil and Associates-230301001		250.00	250.00	
W016-NISHIKANT RAMCHANDRA SAVARDEKAR-230301001		1,050.00	1,050.00	
W016-NITIN PANDURANG HARGUDE_148145-230301001		1,300.00	1,300.00	
W016-N T Jadhav & Co.-230301001		368.00	368.00	
W016-Onkar Rashinkar_177981-230301001		1,050.00	1,050.00	
W016-PARANJAPE VIKAS SHIVARAM_-230301001		118.00	118.00	
W016-PATEL DAYARAM ARJUNBHAI-230301001		100.00	100.00	
W016-PATEL KULKARNI & CO-230301001		1,200.00	1,200.00	
W016-PATIL BHASKARRAO BHIMRAO-230301001		100.00	100.00	
W016-PATIL DHANANJAY SADASHIV_46489-230301001		800.00	800.00	
W016-PATIL RAMCHANDRA SHANKAR-230301001		1,050.00	1,050.00	
W016-PAWAN ROHIDA-230301001		1,450.00	1,450.00	
W016-P F DSOUZA & CO.-230301001		100.00	100.00	
W016-P.G.DIWAN-230301001		650.00	650.00	
W016-PHADNIS SHARADCHANDRA VASANTRAO-230301001		800.00	800.00	
W016-Poonam Indraraj Talreja_155061-230301001		400.00	400.00	
W016-POONAM KEDAR SAWANT-230301001		600.00	600.00	
W016-POWAR SAMANT & JADHAV-230301001		2,350.00	2,350.00	
W016-POWAR SAMHAJI SHANKAR-230301001		1,150.00	1,150.00	
W016-PRAFUL KUMAR PATEL-230301001		1,850.00	1,850.00	
W016-PRAKASH DILIP SHELAKHE-230301001		750.00	750.00	
W016-Prakash Kavade & Co-230301001		400.00	400.00	
W016-Prasanna Kambale_188418-230301001		400.00	400.00	
W016-PRASHANT RAMESHRAO URUNKAR-230301001		800.00	800.00	
W016-PRASHANT SHARAD DESHPANDE-230301001		1,300.00	1,300.00	
W016-PRITY ANIKET PACHORE_-230301001		650.00	650.00	
W016-PRIYA MANSINGH PATIL-230301001		1,800.00	1,800.00	
W016-Pushplata Patil-230301001		1,050.00	1,050.00	
W016-RAGHAVENDRA RAJENDRA BAKARE-230301001		1,536.00	1,536.00	
W016-RAHUL BALASO SAVYANAVAR_-230301001		2,250.00	2,250.00	
W016-Rahul Patil-230301001		250.00	250.00	
W016-RAVINDRA SARJERAO CHAVAN_-230301001		2,968.00	2,968.00	
W016-Ravindra Shinde_-230301001		800.00	800.00	
W016-Ritesh Patel & Co.-230301001		1,850.00	1,850.00	
W016-R M RANADE AND CO-230301001		800.00	800.00	
W016-ROHIT VIKAS PARANJAPE-230301001		1,718.00	1,718.00	
W016-Rutuja Hajare_182700-230301001		1,200.00	1,200.00	
W016-RUTUJA NARENDRA CHOUGALE-230301001		100.00	100.00	
Carried Over	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr
W016-SACHIN KESHAVRAO SOHANI-230301001		1,200.00	1,200.00	
W016-SACHIN PRAKASH KULKARNI_-230301001		1,050.00	1,050.00	
W016-SACHIN PURUSHOTTAM UPADHYE_-230301001		1,300.00	1,300.00	
W016-Sagar Pandurang Thorat-230301001		250.00	250.00	
W016-Sakshi Raj Batheja_190569-230301001		2,068.00	2,068.00	
W016-SAMBHAJI MAHADEV ASWALE-230301001		1,200.00	1,200.00	
W016-SAMIR SHASHIKANT BHAGWAT-230301001		400.00	400.00	
W016-SANDEEP ARJUN PODJELE-230301001		2,350.00	2,350.00	
W016-SANDIP MADHUKAR SANKPAL-230301001		3,618.00	3,618.00	
W016-SANJAY MADHUKAR VHANBATTE_-230301001		1,600.00	1,600.00	
W016-SANJAY SHRIRANG VELHAL_-230301001		1,050.00	1,050.00	
W016-SANJAY VASANT SANE-230301001		2,200.00	2,200.00	
W016-Sanket Maruti Kondekar_197452-230301001		400.00	400.00	
W016-Sankpal Kulkarni & Associates-230301001		1,750.00	1,750.00	
W016-SANTOSH JADHAV_177209-230301001		2,100.00	2,100.00	
W016-SARAWATE KEDAR KAMALAKAR-230301001		1,300.00	1,300.00	
W016-SATISHKUMAR RAJARAM SAVANT-230301001		800.00	800.00	
W016-SAVYANAVAR TELI BALASAHEB SIDDAPPA_-230301001		1,450.00	1,450.00	
W016-S B Honwade & Co-230301001		400.00	400.00	
W016-SDAS AND CO-230301001		2,800.00	2,800.00	
W016-SHAILESH VIJAY SHRINGI-230301001		368.00	368.00	
W016-SHAKIRALI SHAIKATALI BOJAGAR-230301001		1,950.00	1,950.00	
W016-SHALVI SUDHIR DOSHI-230301001		2,572.00	2,572.00	
W016-SHANKAR S. KALE_-230301001		400.00	400.00	
W016-SHANKAR VITTHAL PATIL-230301001		918.00	918.00	
W016-SHETTI JAYAKUMAR DNYANA CHANDRA-230301001		1,850.00	1,850.00	
W016-SHINDE RANAJITSINHA ANANDRAO_-230301001		250.00	250.00	
W016-SHIVRAJ DILIP MAGAR_144697-230301001		1,300.00	1,300.00	
W016-S H P & Co-230301001		400.00	400.00	
W016-SHRIKRUSHNA UDAY MHAKEWEKAR-230301001		725.00	725.00	
W016-Shriram N Khot_110116-230301001		250.00	250.00	
W016-Shubham Hargude & Associates-230301001		1,918.00	1,918.00	
W016-Siddhant Infrastructure-230301001		400.00	400.00	
W016-Smruti Nagdev-230301001		300.00	300.00	
W016-SNEHA NAGDEV 173308-230301001		800.00	800.00	
W016-S P Marakatti & Co-230301001		1,200.00	1,200.00	
W016-S R Bakare & Co-230301001		3,150.00	3,150.00	
W016-SUMIT DATTATRAY BIRANJE-230301001		500.00	500.00	
W016-SUNIL ARJUNDAS MOTWANI_129795-230301001		350.00	350.00	
W016-Sunil Dattatraya Vaidya_-230301001		1,600.00	1,600.00	
W016-SUNIL G PHALTANKAR-230301001		368.00	368.00	
W016-Supriya Madhukar Power_183236-230301001		1,300.00	1,300.00	
W016-Supriya Tade-230301001		650.00	650.00	
W016-Suraj Mhakija_-230301001		2,068.00	2,068.00	
W016-SUSHANT GUNDALE_179541-230301001		354.00	354.00	
W016-SUSHANT SHARAD PHADNIS-230301001		800.00	800.00	
W016-S V Chougule & Associates-230301001		1,600.00	1,600.00	
W016-Swapnil Narayan Vaidya_191125-230301001		968.00	968.00	
W016-Tarun Kateja & Associates-230301001		1,368.00	1,368.00	
W016-TASLIMARIF AKBAR MULLANI_-230301001		1,668.00	1,668.00	
W016-TUSHAR BAJIRAO PATIL-230301001		250.00	250.00	
W016-TUSHAR GANESH ANTURKAR-230301001		250.00	250.00	
W016-UMESH SHAMRAO BHOSALE-230301001		2,100.00	2,100.00	
W016-VADER PRADEEP RAGHUNATH-230301001		650.00	650.00	
W016-VAIBHAV SUDHAKAR CHODANKAR_-230301001		1,150.00	1,150.00	
W016-VANDANA ABHAY GOLWALKAR-230301001		1,850.00	1,850.00	
Carried Over	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	10,37,22,801.96 Dr	1,68,67,598.94	1,62,79,556.83	10,43,10,844.07 Dr
W016-VARDHE PRAKASHCHANDRA MADHUSUDAN-230301001		650.00	650.00	
W016-VIJAY BALRAM AHUJA-230301001		800.00	800.00	
W016-VIJYATA ATUL KULKARNI-230301001		1,050.00	1,050.00	
W016-VIKAS SUBHASH RAUT_180014-230301001		1,050.00	1,050.00	
W016-VIKRAM ANANDA PATIL-230301001		400.00	400.00	
W016-VINAYAK BALASAHEB PATIL-230301001		250.00	250.00	
W016-VIRENDRA VINAYAK TOPKAR-230301001		1,450.00	1,450.00	
W016-VISHAL CHANDRAKANT MAHAJAN-230301001		650.00	650.00	
W016-Vishwanath Vasant Mane_-230301001		1,200.00	1,200.00	
W016-VIVEK RAVSAHEB MALAVE-230301001		1,950.00	1,950.00	
W016-VRUSHALI DINAKARRAO SHINDE-230301001		1,200.00	1,200.00	
W016-WASIMRAJA MOHIDDIN MULLA-128509-230301001		1,850.00	1,850.00	
W016-Yash Patani_187041-230301001		750.00	750.00	
W016-YATIRAJ SHIVPRATAP MARDA_108945-230301001		1,450.00	1,450.00	
W016-YOGESH DAGADU NALE-230301001		1,025.00	1,025.00	
W016-YOGESH NARAYAN PATIL-230301001		100.00	100.00	
Cash-in-Hand-2304	5,715.00 Dr	3,62,740.00	3,66,871.00	1,584.00 Dr
Cash-230401	5,715.00 Dr	3,62,740.00	3,66,871.00	1,584.00 Dr
Cash In Hand-230401001	5,715.00 Dr	3,62,740.00	3,66,871.00	1,584.00 Dr
W016-Cash In Hand-230401001	5,715.00 Dr	3,62,740.00	3,66,871.00	1,584.00 Dr
Bank Accounts-2305	24,07,917.21 Dr	75,53,045.08	59,59,628.23	40,01,334.06 Dr
Bank - Main Account-230501	24,07,917.21 Dr	75,53,045.08	59,59,628.23	40,01,334.06 Dr
Bank - Main Account-230501001	24,07,917.21 Dr	75,53,045.08	59,59,628.23	40,01,334.06 Dr
W016-BANK OF INDIA-230501001	12,12,342.07 Dr	59,70,519.68	34,22,286.03	37,60,575.72 Dr
W016-IDBI BANK-230501001	11,51,083.54 Dr	1,40,641.00	12,21,069.00	70,655.54 Dr
W016-OBC SB 03575011000273-230501001	44,491.60 Dr	13,21,434.40	11,95,823.20	1,70,102.80 Dr
W016-Pay U Money-230501001		1,20,450.00	1,20,450.00	
Other Assets-2306	2,35,309.10 Dr	50,385.00	1,77,729.30	1,07,964.80 Dr
TDS Receivable-230606	2,35,309.10 Dr	50,385.00	1,77,729.30	1,07,964.80 Dr
TDS Receivable Income Tax-230606002	2,35,309.10 Dr	50,385.00	1,77,729.30	1,07,964.80 Dr
W016-TDS Receivable Account-2018-19-230606002	14,492.10 Dr		14,492.00	0.10 Dr
W016-TDS Receivable Account-2019-20-230606002	73,652.30 Dr		73,652.30	
W016-TDS Receivable Account-2020-21-230606002		50,385.00		50,385.00 Dr
W016-TDS Receivable Account-230606002	1,47,164.70 Dr		89,585.00	57,579.70 Dr
Publication Stock-2307	1,59,685.00 Dr	27,500.00	19,875.00	1,67,310.00 Dr
Stock-230701	1,59,685.00 Dr	27,500.00	19,875.00	1,67,310.00 Dr
Stock - RC publication-230701003	1,59,685.00 Dr	27,500.00	19,875.00	1,67,310.00 Dr
W016-Stock - RC Publication-230701003	1,59,685.00 Dr	27,500.00	19,875.00	1,67,310.00 Dr
Branch / Divisions-13	10,37,22,801.96 Cr	45,63,778.60	51,51,820.71	10,43,10,844.07 Cr
Branch/Division Transfer-1301	39,395.50 Cr			39,395.50 Cr
Publication Current A/c-130101	39,395.50 Cr			39,395.50 Cr
Pubn Current A/c-Kolhapur of WIRC-130101115	39,395.50 Cr			39,395.50 Cr
W016-Pubn Current A/c-Kolhapur of WIRC-130101115	39,395.50 Cr			39,395.50 Cr
Inter Head Balances- BS-61	10,36,83,406.46 Cr	45,63,778.60	51,51,820.71	10,42,71,448.57 Cr
Inter Head- BS-6101	10,36,83,406.46 Cr	45,63,778.60	51,51,820.71	10,42,71,448.57 Cr
Building Grant-610104	10,13,49,274.00 Cr			10,13,49,274.00 Cr
Building Grant-Kolhapur of WIRC-610104115	10,13,49,274.00 Cr			10,13,49,274.00 Cr
W016 -Building Grant-Kolhapur of WIRC-610104115	10,13,49,274.00 Cr			10,13,49,274.00 Cr
Capital Grant-610102	9,28,946.50 Dr		63,500.00	8,65,446.50 Dr
Capital Grant-Kolhapur of WIRC-610102115	9,28,946.50 Dr		63,500.00	8,65,446.50 Dr
W016-Capital Grant-Kolhapur of WIRC-610102115	9,28,946.50 Dr		63,500.00	8,65,446.50 Dr
Current Account-610117	3,33,217.96 Cr	45,63,778.60	46,28,274.74	3,97,714.10 Cr
Current Account-Kolhapur of WIRC-610117115	1,52,277.92 Dr	39,04,450.80	44,35,231.80	3,78,503.08 Cr
W016-Current Account-Kolhapur of WIRC-610117115	1,52,277.92 Dr	39,04,450.80	44,35,231.80	3,78,503.08 Cr
Carried Over		2,14,31,377.54	2,14,31,377.54	



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,14,31,377.54	2,14,31,377.54	
Current Account-Mumbai DCO-610117004	4,70,495.88 Cr	6,29,411.80	1,68,126.94	9,211.02 Cr
W016-Current Account-Mumbai DCO-610117004	4,70,495.88 Cr	6,29,411.80	1,68,126.94	9,211.02 Cr
Current Account-WIRC-610117100	15,000.00 Cr	29,916.00	24,916.00	10,000.00 Cr
W016-Current Account-WIRC-610117100	15,000.00 Cr	29,916.00	24,916.00	10,000.00 Cr
ITT Centre Grant-610105	29,29,861.00 Cr			29,29,861.00 Cr
ITT Centre Grant-Kolhapur of WIRC-610105115	29,29,861.00 Cr			29,29,861.00 Cr
W016-ITT Centre Grant-Kolhapur of WIRC-610105115	29,29,861.00 Cr			29,29,861.00 Cr
Regional Intra-Inter Unit A/c-610127			4,60,045.97	4,60,045.97 Cr
Regional Intra-Inter Unit A/c-610127001			4,60,045.97	4,60,045.97 Cr
W016-Intra-Inter Unit-Mumbai DCO-610127001			4,60,045.97	4,60,045.97 Cr
Direct Incomes-32		2,200.00	34,88,561.83	34,86,361.83 Cr
Fees Received-3201		2,200.00	30,51,000.00	30,48,800.00 Cr
Class Room Training Income-320104		2,200.00	30,51,000.00	30,48,800.00 Cr
Advanced ITT Fees - Branches-320104007			4,74,375.00	4,74,375.00 Cr
W016-Advanced ITT Fees - Branches-320104007			4,74,375.00	4,74,375.00 Cr
GMCS-II Fees-320104004			7,55,500.00	7,55,500.00 Cr
W016-GMCS-II Fees-320104004			7,55,500.00	7,55,500.00 Cr
ITT Fees - Branches-320104002			5,45,125.00	5,45,125.00 Cr
W016-ITT Fees - Branches-320104002			5,45,125.00	5,45,125.00 Cr
Orientation Fees- Branches-320104001			11,20,500.00	11,20,500.00 Cr
W016-Orientation Fees- Branches-320104001			11,20,500.00	11,20,500.00 Cr
Reading room income-320104006		2,200.00	1,55,500.00	1,53,300.00 Cr
W016-Reading room income-320104006		2,200.00	1,55,500.00	1,53,300.00 Cr
Income Support Services-3204			1,04,200.00	1,04,200.00 Cr
Income Support Services-320401			1,04,200.00	1,04,200.00 Cr
Income Support Services-Kolhapur of WIRC-320401116			1,04,200.00	1,04,200.00 Cr
W016-Income Support Services-Kolhapur of WIRC-320401116			1,04,200.00	1,04,200.00 Cr
Seminars Participation Fees-3202			3,33,361.83	3,33,361.83 Cr
Seminar Income-320201			3,33,361.83	3,33,361.83 Cr
Seminar income- Members-320201001			2,70,511.83	2,70,511.83 Cr
W016-Seminar Income- Members-320201001			2,70,511.83	2,70,511.83 Cr
Seminar Income- Non Members-320201003			7,500.00	7,500.00 Cr
W016-Sponsorship Income-RCM-320201003			7,500.00	7,500.00 Cr
Seminar income- Students-320201002			55,350.00	55,350.00 Cr
W016-Seminar Income- Students-320201002			55,350.00	55,350.00 Cr
Direct Expenses-42		27,71,462.47	50,395.75	27,21,066.72 Dr
Employee Benefit Expenses-4202		6,55,602.00	19,400.00	6,36,202.00 Dr
Salary,Pension & Other Allowances-420201		6,55,602.00	19,400.00	6,36,202.00 Dr
Salary - Branch Employees-420201005		6,55,602.00	19,400.00	6,36,202.00 Dr
W016 -Salary - Branch Employees-420201005		6,55,602.00	19,400.00	6,36,202.00 Dr
Operating Expenses-4204		18,35,934.80	30,995.75	18,04,939.05 Dr
Audit Fees-420420		50,000.00	20,000.00	30,000.00 Dr
Audit fees- Statutory-420420001		50,000.00	20,000.00	30,000.00 Dr
W016 -Audit Fees- Statutory-420420001		50,000.00	20,000.00	30,000.00 Dr
Class Room Training - Adv ITT-420425		1,77,000.00		1,77,000.00 Dr
Adv ITT - Faculty Honorarium-420425002		1,77,000.00		1,77,000.00 Dr
W016-Adv ITT - Faculty Honorarium-420425002		1,77,000.00		1,77,000.00 Dr
Class Room Training - GMCS 2-420426		1,62,000.00		1,62,000.00 Dr
GMCS 2 - Faculty Honorarium-420426002		1,62,000.00		1,62,000.00 Dr
W016-GMCS 2 - Faculty Honorarium-420426002		1,62,000.00		1,62,000.00 Dr
Class Room Training - ITT-420416		2,10,000.00		2,10,000.00 Dr
ITT - Faculty Honorarium-420416002		2,10,000.00		2,10,000.00 Dr
W016 -ITT - Faculty Honorarium-420416002		2,10,000.00		2,10,000.00 Dr
Carried Over		2,42,05,040.01	2,49,70,335.12	7,65,295.11 Cr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,42,05,040.01	2,49,70,335.12	7,65,295.11 Cr
Class Room Training - Orientation-420415		1,77,000.00		1,77,000.00 Dr
Orientation- Honorarium-420415002		1,77,000.00		1,77,000.00 Dr
W016 -Orientation- Honorarium-420415002		1,77,000.00		1,77,000.00 Dr
Examination Expenses-420402		1,04,200.00		1,04,200.00 Dr
Exam- Security Service-420402022		1,04,200.00		1,04,200.00 Dr
W016-Exam- Security Service-420402022		1,04,200.00		1,04,200.00 Dr
Meeting Expenses-420419		2,052.00		2,052.00 Dr
Meeting -Misc expenses-420419008		2,052.00		2,052.00 Dr
W016 -Meeting -Misc Expenses-420419008		677.00		677.00 Dr
W016-Meeting -Misc expenses-420419008		1,375.00		1,375.00 Dr
Other Expenses-420423		42,632.38	5.75	42,626.63 Dr
Bank Commission-420423004		586.58		586.58 Dr
W016 -Bank Commission-420423004		586.58		586.58 Dr
Misc Exp-420423017		42,045.80	5.75	42,040.05 Dr
W016-Misc Exp-420423017		42,037.00		42,037.00 Dr
W016-Round Off-420423017		8.80	5.75	3.05 Dr
Postage and Telephone-420407		16,141.32		16,141.32 Dr
Postage & telegram-420407001		9,229.27		9,229.27 Dr
W016 -Postage & Telegram-420407001		9,229.27		9,229.27 Dr
Telephone Expenses-420407002		6,912.05		6,912.05 Dr
W016 -Telephone Expenses-420407002		6,912.05		6,912.05 Dr
Rent Rates & Taxes-420408		4,07,364.00	390.00	4,06,974.00 Dr
Electricity Charges-420408009		3,86,792.00	390.00	3,86,402.00 Dr
W016 -Electricity Charges-420408009		3,86,792.00	390.00	3,86,402.00 Dr
Water-420408003		20,572.00		20,572.00 Dr
W016 -Water-420408003		20,572.00		20,572.00 Dr
Repair & Maintenance-420411		4,74,531.17	10,600.00	4,63,931.17 Dr
Computer Maintenance-420411005		14,400.00		14,400.00 Dr
W016 -Computer Maintenance-420411005		14,400.00		14,400.00 Dr
Repairs & Maintenance-420411002		1,72,131.17	10,600.00	1,61,531.17 Dr
W016 -Repairs & Maintenance-420411002		1,72,131.17	10,600.00	1,61,531.17 Dr
Security Arrangements-420411001		2,88,000.00		2,88,000.00 Dr
W016 -Security Arrangements-420411001		2,88,000.00		2,88,000.00 Dr
Technology Expenses-420406		13,013.93		13,013.93 Dr
Broadband (INTERNET) Expenses-420406002		13,013.93		13,013.93 Dr
W016 -Broadband (INTERNET) Expenses-420406002		13,013.93		13,013.93 Dr
Printing and Stationery-4203		14,586.50		14,586.50 Dr
Printing & Stationery-420301		14,586.50		14,586.50 Dr
Printing And Stationery-420301001		14,586.50		14,586.50 Dr
W016-Printing And Stationery-420301001		14,586.50		14,586.50 Dr
Seminar and Programs-4201		2,65,339.17		2,65,339.17 Dr
Seminar Expenses-420101		1,41,856.58		1,41,856.58 Dr
Seminar - Catering Charges-420101005		55,650.34		55,650.34 Dr
W016 -Seminar - Catering Charges-420101005		55,650.34		55,650.34 Dr
Seminar -Mementos-420101010		47,581.44		47,581.44 Dr
W016 -Seminar -Mementos-420101010		47,581.44		47,581.44 Dr
Seminar -Misc expenses-420101013		14,750.00		14,750.00 Dr
W016-Seminar -Misc expenses-420101013		14,750.00		14,750.00 Dr
Seminar -Photo/Video-420101009		4,000.00		4,000.00 Dr
W016 -Seminar -Photo/Video-420101009		4,000.00		4,000.00 Dr
Seminar - Printing and Stationery-420101001		220.00		220.00 Dr
W016 -Seminar - Printing and Stationery-420101001		220.00		220.00 Dr
Seminar - Stay Charges-420101004		17,754.80		17,754.80 Dr
W016 -Seminar - Stay Charges-420101004		17,754.80		17,754.80 Dr
Carried Over		2,42,05,040.01	2,49,70,335.12	7,65,295.11 Cr



Kolhapur Branch of WIRC of ICAI

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,42,05,040.01	2,49,70,335.12	7,65,295.11 Cr
Seminar - Travel Car-420101007		1,900.00		1,900.00 Dr
W016 -Seminar - Travel Car-420101007		1,900.00		1,900.00 Dr
Seminar Students Exp-420102		14,743.00		14,743.00 Dr
Seminar Students -Catering charges-420102005		2,237.00		2,237.00 Dr
W016-Seminar Students -Catering charges-420102005		2,237.00		2,237.00 Dr
Seminar Students -Mementos-420102010		10,556.00		10,556.00 Dr
W016-Seminar Students -Mementos-420102010		10,556.00		10,556.00 Dr
Seminar Students -Photo/Video-420102009		1,950.00		1,950.00 Dr
W016-Seminar Students -Photo/Video-420102009		1,950.00		1,950.00 Dr
Sports &Tournament-420105		1,08,739.59		1,08,739.59 Dr
Sports &Tournament -Misc expenses-420105013		1,08,739.59		1,08,739.59 Dr
W016-Sports &Tournament -Misc expenses-420105013		1,08,739.59		1,08,739.59 Dr
Indirect Incomes-33		5,84,749.79	12,89,205.13	7,04,455.34 Cr
Other Income-3301		5,84,749.79	12,89,205.13	7,04,455.34 Cr
Interest Received on Earmarked Funds-330103		5,63,097.60	6,04,077.00	40,979.40 Cr
Interest - Other Earmarked funds Invt-330103008		5,63,097.60	6,04,077.00	40,979.40 Cr
W016-Interest - Other Earmarked funds Invt-330103008		5,63,097.60	6,04,077.00	40,979.40 Cr
Interest Received on Investment-330101		20,381.00	6,68,171.00	6,47,790.00 Cr
Interest - Savings-330101001			72,855.00	72,855.00 Cr
W016 -Interest - Savings-330101001			72,855.00	72,855.00 Cr
Interest - Short Term FD-330101002		20,381.00	5,95,316.00	5,74,935.00 Cr
W016 -Interest - Short Term FD-330101002		20,381.00	5,95,316.00	5,74,935.00 Cr
Other Income-330104		1,271.19	16,957.13	15,685.94 Cr
Income from Tender fees (Not refundable)-330104006			8,474.56	8,474.56 Cr
W016-Income from Tender fees (Not refundable)-330104006			8,474.56	8,474.56 Cr
Misc Receipts-330104003		1,271.19	8,482.57	7,211.38 Cr
W016 -Misc Receipts-330104003			2,924.19	2,924.19 Cr
W016-Misc Receipts-330104003		1,271.19	3,016.00	1,744.81 Cr
W016-Misc Receipts-Taxable-330104003			2,542.38	2,542.38 Cr
Indirect Expenses-43		46,89,555.18		46,89,555.18 Dr
Depreciation-4301		46,89,555.18		46,89,555.18 Dr
Depreciation-Tangible Assets-430101		46,89,555.18		46,89,555.18 Dr
Depreciation - Airconditioner-430101004		1,64,247.64		1,64,247.64 Dr
W016 -Depreciation - Airconditioner-430101004		1,64,247.64		1,64,247.64 Dr
Depreciation - Buiding-430101002		41,35,345.71		41,35,345.71 Dr
W016 -Depreciation - Buiding-430101002		41,35,345.71		41,35,345.71 Dr
Depreciation - Computer-430101009		72,934.32		72,934.32 Dr
W016 -Depreciation - Computer-430101009		72,934.32		72,934.32 Dr
Depreciation - Electrical Installation & Fittings-430101003		75,177.10		75,177.10 Dr
W016 -Depreciation - Electrical Installation & Fittings-430101003		75,177.10		75,177.10 Dr
Depreciation - Furniture & Fixtures-430101005		97,086.82		97,086.82 Dr
W016 -Depreciation - Furniture & Fixtures-430101005		97,086.82		97,086.82 Dr
Depreciation - office Equipment-430101006		1,44,763.59		1,44,763.59 Dr
W016 -Depreciation - Office Equipment-430101006		1,44,763.59		1,44,763.59 Dr
Inter Head Balances- IE-51		2,04,425.00	5,50,525.00	3,46,100.00 Cr
Inter Head- IE-5101		2,04,425.00	5,50,525.00	3,46,100.00 Cr
BOS Related Grants Grant-510114		72,000.00	1,34,500.00	62,500.00 Cr
BOS Grant- Kolhapur of WIRC-510114115		72,000.00	1,34,500.00	62,500.00 Cr
W016-BOS Grant- Kolhapur of WIRC-510114115		72,000.00	1,34,500.00	62,500.00 Cr
Staff & Admin Exp Grant-510104		1,32,425.00	4,16,025.00	2,83,600.00 Cr
Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		1,32,425.00	4,16,025.00	2,83,600.00 Cr
W016 -Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		1,32,425.00	4,16,025.00	2,83,600.00 Cr
Profit & Loss A/c			28,73,704.73	28,73,704.73 Cr
Grand Total		2,96,83,769.98	2,96,83,769.98	



For K G B & J ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN-114849W
 C. A. Tejay R. Gore
 (Partner)
 M. No. 150883

Chairman Vice Chairman Secretary Treasurer



Kolhapur Branch of WIRC of ICAI
 ICAI Bhawan, 321/1, 3rd,4th,5th Floor
 The Square, Dabholkar corner
 Opp. Baker Lane New Shahupuri, Kolhapur

Income and Expenditure Statement

Particulars	1-Apr-2020 to 31-Mar-2021	1-Apr-2019 to 31-Mar-2020
Trading Account:		
Sales Accounts-31		
Direct Incomes-32		63,54,609.03
Fees Received-3201	30,48,800.00	49,67,725.00
Class Room Training Income-320104	30,48,800.00	49,67,725.00
Income Support Services-3204	1,04,200.00	1,90,359.15
Income Support Services-320401	1,04,200.00	1,90,359.15
Seminars Participation Fees-3202	3,33,361.83	11,96,524.88
Seminar Income-320201	3,33,361.83	11,96,524.88
	34,86,361.83	63,54,609.03
Cost of Sales :		
Opening Stock		
Add: Purchase Accounts-41	27,21,066.72	2,25,850.00
Less: Closing Stock		
Direct Expenses-42		
Employee Benefit Expenses-4202	27,21,066.72	2,25,850.00
Salary, Pension & Other Allowances-420201	6,36,202.00	65,19,545.19
	6,36,202.00	5,53,490.00
		5,53,490.00
		67,45,395.19



**Kolhapur Branch of WIRC of ICAI
Income and Expenditure Statement :**
Particulars

1-Apr-2020 to 31-Mar-2021	1-Apr-2019 to 31-Mar-2020
(-)28,73,704.73	(-)32,60,531.84

Excess of Income over Expenditure :

For KOLHAPUR BRANCH OF WIRC OF ICAI
 Chairman
 Secretary
 Treasurer



For K G B & J ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN-114849W


 C.A. Tejay R. Gore
 (Partner)
 M. No. 150883



Kolhapur Branch of WIRC of ICAI
 ICAI Bhawan, 321/1, 3rd, 4th, 5th Floor
 The Square, Dabholkar corner
 Opp. Baker Lane New Shahupuri, Kolhapur

Balance Sheet

	as at 31-Mar-2021	as at 31-Mar-2020
Sources of Funds:		
Capital Account-11		
Reserves & Surplus-1101		
Earmarked Funds-110102		
Reserves-110101	10,66,858.31	33,77,465.44
	10,66,858.31	33,77,465.44
Loans (Liability)		
Current Liabilities-12		
Duties & Taxes-1201		
Direct Tax-120101	10,305.00	9,817.00
Sundry Creditors-1203	6,99,439.75	6,46,416.75
Expenses Payable-Parties-120303	4,93,000.00	4,93,000.00
Other Liabilities-1205		
Other Payable-120502		
Provisions-1206	3,21,383.00	2,92,224.00
Provisions for Expenses-120601		
	15,24,127.75	14,41,457.75
Branch / Divisions-13		
Branch/Division Transfer-1301		
Publication Current A/c-130101		
Inter Head Balances- BS-61		
Inter Head- BS-6101		
Building Grant-610104		
Capital Grant-610102		
Current Account-610117		
ITT Centre Grant-610105		
Regional Intra-Inter Unit A/c-610127		
	39,395.50	39,395.50
	10,43,10,844.07	10,37,22,801.96
Suspense A/c-14		
	10,42,71,448.57	10,36,83,406.46



Kolhapur Branch of WIRC of ICAI
Balance Sheet :

as at 31-Mar-2021

as at 31-Mar-2020

	as at 31-Mar-2021	as at 31-Mar-2020
Excess of expenditure over income		
Opening Balance	(-)28,73,704.73	(-)32,60,531.84
Current Period	28,73,704.73	32,60,531.84
Less: Transferred		
Total	10,69,01,830.13	10,85,41,725.15
Application of Funds:		
Fixed Assets-21	8,19,23,579.56	8,66,05,338.13
Tangible Assets-2101		
Airconditioner-210103		
Computer-210109		
Electrical Installation & Fittings-210102		
Furniture & Fixtures-210104		
Land & Building-210101		
Office Equipment-210106		
Investments-22	2,05,25,657.71	1,89,34,348.71
Earmarked Investment-2202	1,08,06,525.71	96,35,997.71
Earmarked Investment & Others-220202		
General Investment-2201	97,19,132.00	92,98,351.00
General Investment-FD with Bank-220101		
Current Assets-23	44,52,592.86	30,02,038.31
Deposits (Asset)-2301	1,74,400.00	1,74,400.00
Security Deposit-230101		
Sundry Debtors-2303		19,012.00
Receivables-230301	1,584.00	5,715.00
Cash-in-Hand-2304		
Cash-230401		24,07,917.21
Bank Accounts-2305	40,01,334.06	
Bank - Main Account-230501		
Other Assets-2306	1,07,964.80	2,35,309.10
TDS Receivable-230606		
Publication Stock-2307	1,67,310.00	1,59,685.00
Stock-230701		



continued ...

Kolhapur Branch of WIRC of ICAI
Balance Sheet :

as at 31-Mar-2021

as at 31-Mar-2020

Total

10,69,01,830.13

10,85,41,725.15

For KOLHAPUR BRANCH OF WIRC OF ICAI



[Signature]
Chairman Vice Chairman Secretary Treasurer

For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W



[Signature]
C. A. Tejay R. Gore
(Partner)
M. No. 150883

Kolhapur Branch of WIRC of ICAI

ICAI Bhawan, 321/1, 3rd,4th,5th Floor
The Square,Dabholkar corner
Opp.Baker Lane New Shahupuri, Kolhapur

W016-BANK OF INDIA-230501001

Reconciliation Statement

1-Apr-2020 to 31-Mar-2021

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
23-2-2021	W016 -Party Control A/c-120303001	Payment	Cheque	319521	23-2-2021			3,900.00
26-2-2021	W016-Mauli tea-120303001	Payment	Cheque	319522	26-2-2021			2,813.00
27-2-2021	W016-Mauli tea-120303001	Payment	Cheque	319523	27-2-2021			2,179.00
27-2-2021	W016-Omega Stationers-120303001	Payment	Cheque	319524	27-2-2021			6,000.00
1-3-2021	W016-IDBI BANK-230501001	Contra	RTGS	100592	1-3-2021		11,00,000.00	
3-3-2021	W016-Shree Computers-120303001	Payment	Cheque	319529	3-3-2021			14,160.00
4-3-2021	W016-Shree Computers-120303001	Payment	Cheque	319531	4-3-2021			5,341.00
23-3-2021	W016 -Party Control A/c-120303001	Payment	Cheque	337157	23-3-2021			1,800.00
27-3-2021	W016-Shree Computers-120303001	Payment	Cheque	337162	27-3-2021			85,994.00
29-3-2021	W016 -Party Control A/c-120303001	Payment	NEFT	337163	29-3-2021			4,916.00
31-3-2021	W016-Provision for Expenses - Non-Capital Items-120303002	Receipt	NEFT	109513647627	31-3-2021		600.00	
31-3-2021	W016-Customer A/c - Seminar Members-230501001	Receipt	NEFT	109613906258	31-3-2021		4,250.00	
Balance as per company books:							37,60,575.72	
Amounts not reflected in bank:							11,04,850.00	1,27,103.00
Amounts not reflected in Company Books:								
Balance as per bank:							27,82,828.72	
Balance as per Imported Bank Statement:								
Difference:								

For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature]
Chairman

Vice Chairman

Secretary

Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-114849W

[Signature]

C. A. Tejay R. Gore

(Partner)

M. No. 150883



Kolhapur Branch of WIRC of ICAI

ICAI Bhawan, 321/1, 3rd,4th,5th Floor
The Square,Dabholkar corner
Opp.Baker Lane New Shahupuri, Kolhapur

W016-IDBI BANK-230501001

Reconciliation Statement

1-Apr-2020 to 31-Mar-2021

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
1-3-2021	W016-BANK OF INDIA-230501001	Contra	Cheque	100592	1-3-2021			11,00,000.00
							Balance as per company books:	70,655.54
							Amounts not reflected in bank:	11,00,000.00
							Amounts not reflected in Company Books :	
							Balance as per bank:	11,70,655.54
							Balance as per Imported Bank Statement :	
							Difference :	

For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature]

Chairman

Vice Chairman

[Signature]

Secretary

Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W

[Signature]

C. A. Tejay R. Gore
(Partner)
M. No. 150883



Kolhapur Branch of WIRC of ICAI

ICAI Bhawan, 321/1, 3rd,4th,5th Floor
The Square,Dabholkar corner
Opp.Baker Lane New Shahupuri, Kolhapur

W016-OBC SB 03575011000273-230501001

Reconciliation Statement

1-Apr-2020 to 31-Mar-2021

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
							Balance as per company books:	1,70,102.80
							Amounts not reflected in bank:	
							Balance as per bank:	1,70,102.80

For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature] Chairman
[Signature] Vice Chairman
[Signature] Secretary
[Signature] Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W

[Signature]
C. A. Tejay R. Gore
(Partner)
M. No. 150883



Annexure - V

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Name of the Branch: Kolhapur Branch of WIRC of ICAI
TDS RECEIVABLE DETAILS

Financial Year	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited (Rs.)	Total Tax Deducted (Rs.)	Whether transfer to current account	Whether Write-off in the previous years through P & L	Any amount Received from Head Office	Received Amount from Head Office
2020-21	Bank of India	KLPB01511G	670,281.00	50,272.00	No	No	No	No
2020-21	Oriental Bank of Commerce	KLPO00183B	508,731.00	-	N.A.	N.A.	N.A.	N.A.
2020-21	Defmacro Software Pvt Ltd	DELD17006D	7,500.00	113.00	No	No	No	No
2019-20	Bank of India	KLPN00910A	702,336.00	70,234.00	Yes	No	Yes	70,234.00
2019-20	IDBI Bank Ltd	MUMI04922B	35,913.00	3,418.30	Yes	No	Yes	3,418.30
2019-20	Oriental Bank of Commerce	KLPO00183B	492,117.00	-	N.A.	N.A.	N.A.	N.A.
2018-19	Bank of India	KLPN00910A	662,120.00	-	N.A.	N.A.	N.A.	N.A.
2018-19	IDBI Bank Ltd	MUMI04922B	62,391.00	6,239.10	Yes	No	Yes	6,239.00
2018-19	Oriental Bank of Commerce	KLPO00183B	319,796.00	8,253.00	Yes	No	Yes	8,253.00
2017-18	Bank of India	KLPN00910A	662,003.41	-	N.A.	N.A.	N.A.	N.A.
2017-18	IDBI Bank Ltd	MUMI04922B	92,298.40	9,221.10	Yes	No	Yes	9,220.00
2017-18	Oriental Bank of Commerce	KLPO00183B	322,599.00	64,520.00	Yes	No	Yes	64,520.00

* Total of all the year's TDS Receivable should also tallied with Online Books of Accounts

Notes:-

- With respect to the Ledger named as "W016- TDS Receivable Account- 230606002" reflects the amount of Rs 57579.70. As explained the managing committee, the ledger Balance contains the figures pertaining to years prior to the financial year 2016-2017.
- With respect to comparing the TDS Receivable figure for Financial Year 2020-2021, we have observed the following:-
 - The Head Office has provided the Branch with the details of 26AS in an excel Format (As updated upto 24-02-2021) based on which we are reporting the details.
 - The TDS as reflecting in the Books with respect to Bank of India Limited is Rs 50,272.00 out of which tds of Rs. 27,734.00 could only be confirmed by the Head Office.
 - With respect to the difference of Rs. 22,538.00 is considered on the basis of Bank Account Statement of the Branch as well.

As explained the managing committee, the ledger Balance contains the figures pertaining to years prior to the financial year 2016-2017.

C. A. Tejay R. Gore
(Partner)

M. No. 150883



Chairman Vice Chairman
Secretary Treasurer

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Name of the Branch: Kolhapur Branch of WIRC of ICAI
Annexure - V: FDR DETAILS

Sr. No.	Name of the Bank & Branch	Account No.	Amount of FD As on 1st April 2020	Date of making FD	Maturity Date	Matured During the year (In Rs)	Addition during the year (In Rs)	Closing As on 31st Mar 2021 (This should match with online tally)	Maturity Value	Rate of Interest	Branch Name	Region	Matched with Tally	Tally Balance	Type (General/Earmarked)	Interest if added in closing balance of FD (in Rs)
1	Bank of India, Shahupuri Branch	A/c No. 090145110000782	788,028.95	30-12-20	30-12-21				867,505.95	5.00	Kolhapur	WIRC	Yes	833,523.95	Earmarked	45,495.00
2	Bank of India, Shahupuri Branch	A/c No. 090145110000830	8,222,187.76	30-09-20	30-09-21				8,932,278.76	5.35	Kolhapur	WIRC	Yes	8,082,099.76	Earmarked	459,912.00
3	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031024989	625,781.00	30-03-21	30-03-21				699,742.00	5.20	Kolhapur	WIRC	Yes	654,694.00	Earmarked	38,913.00
4	Bank of India, Shahupuri Branch	A/c No. 090145110010827	1,382,477.00	30-07-20	30-07-21				1,410,836.00	5.50	Kolhapur	WIRC	Yes	1,459,436.00	General	76,961.00
5	Bank of India, Shahupuri Branch	A/c No. 090145110011643	652,790.00	31-03-21	31-03-22				727,399.00	5.25	Kolhapur	WIRC	Yes	690,431.00	General	37,641.00
6	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031003892	269,086.00	22-03-21	22-03-22				301,483.00	5.20	Kolhapur	WIRC	Yes	286,702.00	General	17,616.00
7	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031003908	256,972.00	22-03-21	22-03-22				287,910.00	5.20	Kolhapur	WIRC	Yes	273,795.00	General	16,823.00
8	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031003915	269,932.00	22-03-21	22-03-22				302,430.00	5.20	Kolhapur	WIRC	Yes	287,603.00	General	17,671.00
9	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031003922	134,962.00	22-03-21	22-03-22				161,211.00	6.25	Kolhapur	WIRC	Yes	143,798.00	General	8,836.00
10	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005827	354,677.00	22-03-21	22-03-22				397,378.00	5.20	Kolhapur	WIRC	Yes	377,892.00	General	23,220.00
11	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005834	253,338.00	22-03-21	22-03-22				283,839.00	5.20	Kolhapur	WIRC	Yes	269,928.00	General	16,586.00
12	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005841	253,342.00	22-03-21	22-03-22				283,843.00	5.20	Kolhapur	WIRC	Yes	269,927.00	General	16,586.00
13	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005858	253,341.00	22-03-21	22-03-22				283,842.00	5.20	Kolhapur	WIRC	Yes	269,926.00	General	16,586.00
14	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005865	253,342.00	22-03-21	22-03-22				282,893.00	5.20	Kolhapur	WIRC	Yes	269,926.00	General	16,586.00
15	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005872	253,342.00	22-03-21	22-03-22				283,843.00	5.20	Kolhapur	WIRC	Yes	269,928.00	General	16,586.00
16	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031005889	253,344.00	22-03-21	22-03-22				283,845.00	5.20	Kolhapur	WIRC	Yes	269,930.00	General	16,586.00
17	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031010906	615,041.00	31-03-20	31-03-21				653,104.00	6.05	Kolhapur	WIRC	Yes	653,104.00	General	38,063.00
18	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031011064	199,069.00	03-05-20	03-05-22				224,420.00	5.75	Kolhapur	WIRC	Yes	210,900.00	General	11,831.00
19	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031011071	202,374.00	03-05-20	03-05-22				228,147.00	5.75	Kolhapur	WIRC	Yes	214,403.00	General	12,029.00
20	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031016250	234,821.00	02-11-19	02-10-21				258,719.00	6.50	Kolhapur	WIRC	Yes	250,460.00	General	15,639.00
21	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031016472	428,973.00	16-11-19	16-10-21				472,772.00	6.25	Kolhapur	WIRC	Yes	456,419.00	General	27,446.00
22	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573031027256	252,034.00	16-06-20	16-06-21				270,922.00	5.50	Kolhapur	WIRC	Yes	267,680.00	General	15,846.00
23	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 035730310001119	25,094.00	22-03-21	22-03-22				28,116.00	5.20	Kolhapur	WIRC	Yes	26,737.00	General	1,643.00
24	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573011004536	1,000,000.00	07-06-20	07-06-21				1,000,000.00	5.50	Kolhapur	WIRC	Yes	1,000,000.00	General	-
25	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573011004543	1,000,000.00	07-06-20	07-06-21				1,000,000.00	5.50	Kolhapur	WIRC	Yes	1,000,000.00	General	-
26	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 03573011004550	500,000.00	07-06-20	07-06-21		607,431.00		500,000.00	5.50	Kolhapur	WIRC	Yes	500,000.00	General	-
27	Oriental Bank of Commerce, Shahupuri Branch	A/c No. 0357MPB10000900	18,934,348.71	01-09-20	01-09-21		607,431.00		21,066,382.71	5.25	Kolhapur	WIRC	Yes	20,525,657.71	Earmarked	18,777.00
																983,878.00

For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W

C.A. Tejay R. Gore
C.A. Tejay R. Gore
(Partner)
M. No. 150883



For KOLHAPUR BRANCH OF WIRC OF ICAI

Chairman
Chairman
Secretary
Secretary
Treasurer
Treasurer



Annexure -VI-A

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Fixed Assets Schedule
Kolhapur Branch of WIRC of ICAI

Rs. In Lacs

PARTICULARS	GROSS BLOCK			DEPRECIATION AND AMORTISATION				NET BLOCK		
	COST AT 01/04/2020	ADDITIONS	ADJUST MENT	Cost AS AT 31/03/2021	01-04-20	ADDITION	ADJUSTMENT	31-03-21	WDV AS ON 31/03/2021	WDV AS ON 31/03/2020
A. Tangible Assets:										
01. Land - Free Hold				0.00				0.00	0.00	0.00
02. Land- Lease Hold				0.00				0.00	0.00	0.00
03. Buildings	96465274.00			96465274.00	13758359.70	4135345.71		17893705.41	78571568.59	82706914.30
04. Electric Installations & Fix.	1129200.00			1129200.00	377428.96	75177.10		452606.06	676593.94	751771.04
05. Computers	4311547.56			4311547.56	4189990.36	72934.32		4262924.68	48622.88	121557.20
06. Air Conditioners	2097646.00			2097646.00	1002661.74	164247.64		1166909.38	930736.62	1094984.26
07. Furniture & Fixtures	1619314.00			1619314.00	648445.83	97086.82		745532.65	873781.35	970868.17
08. Lifts				0.00				0.00	0.00	0.00
09. Office Equipments	1969242.56	7796.61		1977039.17	1009999.40	144763.59		1154762.99	822276.18	959243.16
10. Vehicles				0.00				0.00	0.00	0.00
11. Library Books	88073.14			88073.14	88073.14	0.00		88073.14	0.00	0.00
B. Intangible Asset:										
01. Software	65488.00			65488.00	65488.00	0.00		65488.00	0.00	0.00
SUB TOTAL-1	107745785.26	7796.61	0.00	107753581.87	21140447.13	4689555.18	0.00	25830002.31	81923579.56	86605338.13
Previous Year	107742485.26	3300.00	0.00	107745785.26	16051734.60	5088712.53	0.00	21140447.13	86605338.13	91690750.66

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W



C.A. Tejay R. Gore
C.A. Tejay R. Gore
(Partner)
M. No. 150883

For KOLHAPUR BRANCH OF WIRC OF ICAI

Chairman Vice Chairman
Secretary Treasurer



Annexure -VI (B)

Name of the Branch : Kolhapur Branch of WIRC of ICAI
 LIST OF ALL ADDITIONS (ITEM WISE) DURING THE PERIOD :1st April 2020 to 31st, March 2021

Sr. No.	Financial Year	Voucher Number	Date of Purchase	Fixed Assets Major Head	Fixed Assets Sub Head	Name of Supplier/ Vendor	Put to use date if different from date of purchase	Quantity / Number	Rate per Unit	Cost of Asset	GST	Total Value
1	2020-21	W016/20/48/SR	10-07-20	Tangible Assets-2101	Office Equipment- 210106	S S Communications	N.A.	1	9,200	7,797	1,403	9,200
		TOTAL								7,797	1,403	9,200

Total Value of additions has matched with Value of Additions in FA Schedule



For KOLHAPUR BRANCH OF WIRC OF ICAI

 Chairman Vice Chairman

 Secretary Treasurer

For K G B & J ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN-114849W




 C.A. Tejay R. Gore
 (Partner)
 M. No. 150883

ANNEXURE-VIII (A)

Name of the Branch: Kolhapur Branch of WIRC of ICAI
Land Details as on 31.03.2021

Land Freehold/ Land Leasehold	Amount as per Books in (Rs)	Address of the Land	Name of the Branch being run on the Land	Name, Address and Pan of the person from whom the land was acquired	Amount for Which the land was purchased/ Leased	Date of getting the possession over the land	Date on which activities were commenced on the land	Size of the land in acre	Amount of Construction on the land till 31st March 2020	Whether the Land Purchased/Lease agreement contains any clause about the benefit to poor like economically weaker section

N.A.

For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature]
Chairman Vice Chairman

[Signature]
Secretary Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-114849W



[Signature]
C.A. Tejay R. Gore
(Partner)

M. No. 150883

ANNEXURE-VIII (B)

Name of the Branch: Kolhapur Branch of WIRC of ICAI
Bank Details-31.03.2020

S.No.	Account No.	Bank Name	IFSC	Type of A/c	Branch to whom it pertains
1	090110110000735	Bank of India	BKID0000901	Savings Account	Shahupuri, Kolhapur
2	464104000019178	IDBI Bank	IBKL0000464	Savings Account	Shahupuri, Kolhapur
3	03575011000273	Oriental Bank of Commerce	ORBC0100357	Savings Account	Shahupuri, Kolhapur



For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature]
Chairman - Vice Chairman

[Signature]
Secretary Treasurer

For K G B & J ASSOCIATES
CHARTERED ACCOUNTANT

FRN-114849W



[Signature]
C.A. Tejay R. Gore
(Partner)
M. No. 150883

Kolhapur Branch of WIRC of ICAI

For the Year Ended of 31-03-2021

Annexure VIII : TDS Payable

Particulars	Opening Balance 1.4.2020 (A)	Credits for the period/ year (B)	Debits for the period /year (C)	Closing balance 31.03.2021 (D) A+B-C= D	Subsequent payment till 08.04.2021	Balance amount on 08.04.2021	Reasons for non payment as on 08.04.2021	Whether TDS deposited every month on time
TDS ON CONTRACTOR	817.00	2,599.25	3,236.25	180.00	180.00	-	N.A.	Yes
TDS ON RENT	-	-	-	-	-	-		
TDS ON PROFESSIONAL	9,000.00	52,875.00	51,750.00	10,125.00	10,125.00	-	N.A.	Yes
TDS ON COMMISSION	-	-	-	-	-	-		
TDS ON SALARY (IF ANY)	-	-	-	-	-	-		

For KOLHAPUR BRANCH OF WIRC OF ICAI

[Signature]
Chairman Vice Chairman

[Signature]
Secretary Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-114849W

[Signature]

C. A. Tejay R. Gore
(Partner)

M. No. 150883



PUBLICATION ACCOUNT (FORMAT-A)

KOLHAPUR BRANCH OF WIRC OF ICAI
ICAI PUBLICATION ACCOUNT FOR THE PERIOD 01.04.2020 - 31.03.2021

Format A
(IN AMOUNT)

	PARTICULARS	A ALL MEMBER RELATED PUBNS	B PROSPEC TUS	C STUDY MATERIAL	D SUGESSTED ANSWERS & COMPILATIO NS	E RTP	F FORM 102/103	I OTHERS STUDENT RELATED PUBNS	J TOTAL (A TO I)
A	PUBLICATION STOCK ACCOUNT OF ICAI :								
1	OPENING STOCK (AS ON 01.04.2020)	-	-	-	-	-	-	-	-
2	ADD: PUBLICATION RECEIVED DURING 01.04.2020-31.03.2021	-	-	-	-	-	-	-	-
3	LESS: PUBLICATION SOLD DURING 01.04.2020-31.03.2021	-	-	-	-	-	-	-	-
4	LESS/ADD : SHORTAGES / EXCESSES, If any	-	-	-	-	-	-	-	-
5	LESS: OBSOLETE STOCK DISPOSED OFF DURING THE PERIOD (Pls Attach Auditors Certificate)	-	-	-	-	-	-	-	-
10	CLOSING STOCK as on 31.03.2021	-	-	-	-	-	-	-	-
B	SALES PROCEED REMITTED towards Publications during the period Link: https://easypay.axisbank.co.in/easyPay/makePayment?mid=MzUxNDY%3D								
11	TOTAL REMITTANCES								₹
C	PUBLICATION SALES PAYABLE ACCOUNT :								
12	OPENING PAYABLE (AS ON 01.04.2020)								
13	ADD: TOTAL SALES DURING 01.04.2020-31.03.2021 (As mentioned in A3 above)								
14	LESS : COMMISSION ON SALE OF PUBLICATION for period 01.04.2020-31.03.2021								
15	LESS: AMOUNT REMITTED Towards Publications (AS PER B11 ABOVE)								
16	BALANCE PAYABLE AS ON 31.03.2021 (12+13-14-15)								
17	SUPPLIES MADE TO YOUR BRANCH ON OUTRIGHT SALE BASIS W.E.F 01.08.2018.(Refer to Note 5)								



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

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 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 upto 31st July 2018

Note 5: As per announcement dated 24th July,2018 effective from 1st August,2018 supplies are made on outright sale basis @ 20% discount. Remit outright sale amount to Head Office account on Link: <https://easypay.axisbank.co.in/easypay/makePayment?mid=MzUxNDY%3D>

For KOLHAPUR BRANCH OF WIRC OF ICAI -

Chairman Vice Chairman

Secretary Treasurer



For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-114849W


C.A. Tejay R. Gore
(Partner)
M. No. 150883



FORMAT B ITEM WISE PUBLICATION STOCK DETAILS OF SALEABLE STOCK - 01.04.2020 - 31.03.2021
Name of Branch:- Kolhapur Branch of WIRC of ICAI

Sr. No.	Bar Code	Name of Publications	Quantity (Units)			Amount (in Rs.)			Closing Stock	Sales	Closing Stock	Depart
			Opening Stock	Recd. During period	Excess/sh ortage recd.	Compl. Issued/ Returned/ Obsolete/ Transfer etc	Compl. Issued/ Returned/ Obsolete/ Transfer etc	Excess/sh ortage recd.				
1	03GNAIFC	GN on Audit of Internal Financial Control Over Financial Reporting- Sept- 15	0	0	0	0	0	0	0	0	Member	
2	NS00012	GN ON COMPANIES (AUDITOR'S REPORT) ORDER (CARO) Apr 16	0	0	0	0	0	0	0	0	Member	
3	9030TH0096	Guidance Note on Audit of Banks (2018 Edition)	350	0	0	0	0	0	0	0	Member	
4	030TH0080	Guidance Note on Audit of Banks 16	750	0	0	0	0	0	0	0	Member	
5	010TH0072	Compendium of Accounting Standards Sept - 14	800	0	0	0	0	0	0	0	Member	
6	IPCA16PM101	IPCC PM Accounting (April, 16)	210	0	0	0	0	0	0	0	Other	
7	IPCA16PM103-1	IPCC PM Financial Management (April, 16)	220	0	0	0	0	0	0	0	Other	
8	IPCA16PM103-2	IPCC PM Financial Management (April, 16)	160	0	0	0	0	0	0	0	Other	
9	IPCA16PM207-B	IPCC PM Strategic Management (April, 16)	80	0	0	0	0	0	0	0	Other	
10	IPCJ15M01	IPCC SM Accounting Module 1-2 July - 15	300	0	0	0	0	0	0	0	SM	
11	IPCJ15M13	IPCC SM Adv Accounting Module 1-3 July -15	400	0	0	0	0	0	0	0	SM	
12	IPCJ15M15	IPCC SM Audit & Assurance Module 1-2 July-15	240	0	0	0	0	0	0	0	SM	
13	IPCJ15M03	IPCC SM BLEC Module 1- 3 July - 15	300	0	0	0	0	0	0	0	SM	
14	IPCA16SM103-1	IPCC SM Cost Accounting (Module 1-2) - April, 16	260	0	0	0	0	0	0	0	SM	
15	IPCA16SM103-2	IPCC SM Financial Management (Module 1-2) - April, 16	210	0	0	0	0	0	0	0	SM	
16	IPCJ15M18	IPCC SM Information Technology July - 15	140	0	0	0	0	0	0	0	SM	
17	IPCJ14S16	IPCC SM Strategic Management July 14	100	0	0	0	0	0	0	0	SM	
18	405PM0117	FNC PM AMA Part A&B (Jan, 17)	500	0	0	0	0	0	0	0	Other	
19	406PM0117	FNC PM Information Systems & Control Audit (Jan, 17)	100	0	0	0	0	0	0	0	Other	
20	403SM0117	FNC SM Adv Auditing & Professional Ethics Module 1-3 (Jan, 17)	470	0	0	0	0	0	0	0	SM	
21	FJ15SM10	FNC SM AMA Modules 1- 3 Jan - 15	370	0	0	0	0	0	0	0	SM	
22	FJ16SM09	FNC SM CAL (Mod-1-2) Jan-16	340	0	0	0	0	0	0	0	SM	
23	FJ16SM14	FNC SM ISCA Jan-16	200	0	0	0	0	0	0	0	SM	
24	FJ15M04	FNC SM SFM Modules 1- 3 Jan 15	330	0	0	0	0	0	0	0	SM	
25	COMPNI4IPC01	IPCC Comp Accounting May - 2004 Nov - 14	150	0	0	0	0	0	0	0	SAC	
26	COMPNI4IPC03	IPCC Comp Fin Management May - 2004 Nov - 14	130	0	0	0	0	0	0	0	SAC	
27	COMPNI4PC07	IPCC COMP Strategic Mngt May 2007 - Nov 14	60	0	0	0	0	0	0	0	SAC	
28	411RTPGR1MAY170217	Final RTP Group - 1 May 17	130	0	0	0	0	0	0	0	RTP	
29	411RTPGR2MAY170217	Final RTP Group - 2 May 17	100	0	0	0	0	0	0	0	RTP	
30	413FNLSAGR1MAY16	Final SA Group I May 16	50	0	0	0	0	0	0	0	SAC	
31	413FNLSAGR2MAY16	Final SA Group II May 16	50	0	0	0	0	0	0	0	SAC	
32	313IPCSAGR1MAY16	IPCC SA Group I May 16	50	0	0	0	0	0	0	0	SAC	
33	313IPCSAGR2MAY16	IPCC SA Group II May 16	50	0	0	0	0	0	0	0	SAC	
		TOTAL BOS PUBLICATIONS	0	0	0	0	0	0	0	0	0	
		TOTAL BOS & Institute's PUBLICATIONS	0	0	0	0	0	0	0	0	0	



For KOLHAPUR BRANCH OF WIRC OF ICAI
 Chairman: *[Signature]*
 Vice Chairman: *[Signature]*
 Secretary: *[Signature]*
 Treasurer: *[Signature]*



For K G B & J ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN-114849W
[Signature]
 C.A. Tejay R. Gore
 (Partner)
 M. No. 150882

C38)

FREE STOCK DETAILS (FORMAT C)

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

KOLHAPUR BRANCH OF WIRC ICAI
FREE STOCK ACCOUNT FOR THE Period 01.04.2020 - 31.03.2021

PARTICULARS	English										Hindi										
	CPT Set with MTP(6 Books)	ATC SM	IPCC GRI Kit with PM	IPCC GR II Kit with PM	ITT Kits (AICITSS & ICITSS)	FINAL Gr I Kit with PM	FINAL-Gr II Kit with PM	FNC DT SM	FNC IDTL SM	BM GMCS (Old)	GMCS-I	GMCS-II (MCS)	Oriental Programme Material	Supplementary Study Material, if any	CPT Set with MTP(6 Books) Hindi	ATC SM - Hindi	IPCC GRI Kit 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																					
OPENING STOCK																					
ADD: FREE STOCK RECEIVED					42			0				7	4								
LESS: FREE STOCK ISSUED					100								100								
LESS/ADD: SHORTAGES/EXCESS, if any																					
LESS: OBSOLETE STOCK																					
LESS: COMPLIMENTARIES ISSUED																					
LESS: RETURNS/TRANSFERRED																					
CLOSING STOCK As on 31.03.2021					142							7	104								



For KOLHAPUR BRANCH OF WIRC OF ICAI


 Chairman Vice Chairman

 Secretary Treasurer

For K G B & J ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-114849W




 C.A. Tejay R. Gore
 (Partner)
 M. No. 150883

Tangible Assets- 31.03.2021

Airconditioner-210103

Date	New Code	Fixed Asset Name	Identif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
04-10-14	41/00/01/01	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	01	1	50,000.00				50,000.00	23,899.69	3,915.05	27,814.73	27,814.73	22,185.27	26,100.31
04-10-14	41/00/01/02	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	02	1	50,000.00				50,000.00	23,899.69	3,915.05	27,814.73	27,814.73	22,185.27	26,100.31
04-10-14	41/00/01/03	1.0 TR HI Wall Split AC 3 Star Rating (FTC 35P)	03	1	33,614.00				33,614.00	16,067.28	2,632.01	18,699.29	18,699.29	14,914.71	17,546.72
04-10-14	41/00/01/04	1.0 TR HI Wall Split AC 3 Star Rating (FTC 35P)	04	1	33,614.00				33,614.00	16,067.28	2,632.01	18,699.29	18,699.29	14,914.71	17,546.72
04-10-14	41/00/01/05	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	05	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/06	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	06	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/07	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	07	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/08	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	08	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/09	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	09	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/10	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	10	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/11	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	11	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/12	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	12	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/13	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	13	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/14	1.5 TR HI Wall Split AC 3 Star Rating (FTC 50P)	14	1	39,258.00				39,258.00	18,765.08	3,073.94	21,839.02	21,839.02	17,418.98	20,492.92
04-10-14	41/00/01/15	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	15	1	49,529.00				49,529.00	23,674.55	3,878.17	27,552.72	27,552.72	21,976.28	25,854.45
04-10-14	41/00/01/16	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	16	1	49,529.00				49,529.00	23,674.55	3,878.17	27,552.72	27,552.72	21,976.28	25,854.45
04-10-14	41/00/01/17	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	17	1	49,530.00				49,530.00	23,675.03	3,878.25	27,553.28	27,553.28	21,976.72	25,854.97
04-10-14	41/00/01/18	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	18	1	49,530.00				49,530.00	23,675.03	3,878.25	27,553.28	27,553.28	21,976.72	25,854.97
04-10-14	41/00/01/19	2.0 TR HI Wall Split AC 3 Star Rating (FTC 60P)	19	1	49,530.00				49,530.00	23,675.03	3,878.25	27,553.28	27,553.28	21,976.72	25,854.97
04-10-14	41/00/04/01	1.5 TR Cassette Type AC (FHC20E)	01	1	76,182.00				76,182.00	36,414.52	5,965.12	42,379.64	42,379.64	33,802.36	39,767.48
04-10-14	41/00/04/02	1.5 TR Cassette Type AC (FHC20E)	02	1	76,182.00				76,182.00	36,414.52	5,965.12	42,379.64	42,379.64	33,802.36	39,767.48
04-10-14	41/00/04/03	1.5 TR Cassette Type AC (FHC20E)	03	1	76,182.00				76,182.00	36,414.52	5,965.12	42,379.64	42,379.64	33,802.36	39,767.48
04-10-14	41/00/04/04	1.5 TR Cassette Type AC (FHC20E)	04	1	76,182.00				76,182.00	36,414.52	5,965.12	42,379.64	42,379.64	33,802.36	39,767.48
04-10-14	41/00/04/05	2.0 TR Cassette Type AC (FHC20E)	05	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/06	2.0 TR Cassette Type AC (FHC20E)	06	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/07	2.0 TR Cassette Type AC (FHC20E)	07	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/08	2.0 TR Cassette Type AC (FHC20E)	08	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/09	2.0 TR Cassette Type AC (FHC20E)	09	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/10	2.0 TR Cassette Type AC (FHC20E)	10	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/11	2.0 TR Cassette Type AC (FHC20E)	11	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/12	2.0 TR Cassette Type AC (FHC20E)	12	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/13	2.0 TR Cassette Type AC (FHC20E)	13	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/14	2.0 TR Cassette Type AC (FHC20E)	14	1	79,105.00				79,105.00	37,811.70	6,194.00	44,005.69	44,005.69	35,099.31	41,293.30
04-10-14	41/00/04/15	2.25 TR Cassette Type AC (FHC28E)	15	1	97,206.00				97,206.00	46,463.86	7,611.32	54,075.18	54,075.18	43,130.82	50,742.08
04-10-14	41/00/04/16	2.25 TR Cassette Type AC (FHC28E)	16	1	97,206.00				97,206.00	46,463.86	7,611.32	54,075.18	54,075.18	43,130.82	50,742.08
04-10-14	41/00/04/16	2.25 TR Cassette Type AC (FHC28E)	16	1	97,206.00				97,206.00	46,463.86	7,611.32	54,075.18	54,075.18	43,130.82	50,742.08
		Airconditioner-210103			2,097,646.00				2,097,646.00	1,002,661.74	164,247.64	1,166,909.38	1,166,909.38	930,736.62	1,094,984.26

Computer-210109

Date	New Code	Fixed Asset Name	Identif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
30-09-14	21/00/01/01	Balance amount of Computer to be written off			280,207.00				280,207.00	280,207.00	-	280,207.00	280,207.00	-	-
30-09-14	21/00/01/02	Balance amount of Computer to be written off			51,952.00				51,952.00	51,952.00	-	51,952.00	51,952.00	-	-
30-09-14	21/00/01/03	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	01	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/04	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	02	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/05	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	03	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/06	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	04	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/07	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	05	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/08	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	06	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
30-09-14	21/00/01/09	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	07	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
15-09-14	21/00/01/08	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	08	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
15-09-14	21/00/01/09	HP Comm D/T 202G2, Monitor 18.5" Hp/Compaq	09	1	47,379.00				47,379.00	46,166.10	727.74	46,893.84	46,893.84	485.16	1,212.90
					2,097,646.00				2,097,646.00	1,002,661.74	164,247.64	1,166,909.38	1,166,909.38	930,736.62	1,094,984.26

Date	New Code	Fixed Asset Name	Identif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
23-08-14	11/01/03/10	Evo Fix Type Chair - Model No CS - 55	10	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/11	Evo Fix Type Chair - Model No CS - 55	11	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/12	Evo Fix Type Chair - Model No CS - 55	12	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/13	Evo Fix Type Chair - Model No CS - 55	13	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/14	Evo Fix Type Chair - Model No CS - 55	14	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/15	Evo Fix Type Chair - Model No CS - 55	15	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/16	Evo Fix Type Chair - Model No CS - 55	16	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/17	Evo Fix Type Chair - Model No CS - 55	17	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/18	Evo Fix Type Chair - Model No CS - 55	18	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/19	Evo Fix Type Chair - Model No CS - 55	19	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/20	Evo Fix Type Chair - Model No CS - 55	20	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/21	Evo Fix Type Chair - Model No CS - 55	21	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/22	Evo Fix Type Chair - Model No CS - 55	22	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/23	Evo Fix Type Chair - Model No CS - 55	23	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/24	Evo Fix Type Chair - Model No CS - 55	24	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/25	Evo Fix Type Chair - Model No CS - 55	25	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/26	Evo Fix Type Chair - Model No CS - 55	26	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/27	Evo Fix Type Chair - Model No CS - 55	27	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/28	Evo Fix Type Chair - Model No CS - 55	28	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/29	Evo Fix Type Chair - Model No CS - 55	29	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/30	Evo Fix Type Chair - Model No CS - 55	30	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/31	Evo Fix Type Chair - Model No CS - 55	31	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/32	Evo Fix Type Chair - Model No CS - 55	32	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/33	Evo Fix Type Chair - Model No CS - 55	33	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/34	Evo Fix Type Chair - Model No CS - 55	34	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/35	Evo Fix Type Chair - Model No CS - 55	35	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/36	Evo Fix Type Chair - Model No CS - 55	36	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/37	Evo Fix Type Chair - Model No CS - 55	37	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/38	Evo Fix Type Chair - Model No CS - 55	38	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/39	Evo Fix Type Chair - Model No CS - 55	39	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/40	Evo Fix Type Chair - Model No CS - 55	40	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/41	Evo Fix Type Chair - Model No CS - 55	41	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/42	Evo Fix Type Chair - Model No CS - 55	42	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/43	Evo Fix Type Chair - Model No CS - 55	43	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/44	Evo Fix Type Chair - Model No CS - 55	44	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/45	Evo Fix Type Chair - Model No CS - 55	45	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/46	Evo Fix Type Chair - Model No CS - 55	46	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/47	Evo Fix Type Chair - Model No CS - 55	47	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
23-08-14	11/01/03/48	Evo Fix Type Chair - Model No CS - 55	48	1	2,193.75				2,193.75	754.43	143.93	898.36	898.36	1,295.39	1,439.32
01-10-14	11/01/04/01	Two Seater Sofa Chair	01	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/02	Two Seater Sofa Chair	02	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/03	Two Seater Sofa Chair	03	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/04	Two Seater Sofa Chair	04	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/05	Two Seater Sofa Chair	05	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/06	Two Seater Sofa Chair	06	1	17,300.00				17,300.00	5,949.47	1,135.05	7,084.52	7,084.52	10,215.48	11,350.53
01-10-14	11/01/04/07	Three Seater Sofa Chair	07	1	18,300.00				18,300.00	6,293.37	1,200.66	7,494.03	7,494.03	10,805.97	12,006.63
01-10-14	11/01/04/08	Sofa Model 415 wooden frame - 3 Seater	08	1	17,500.00				17,500.00	6,018.25	1,148.18	7,166.43	7,166.43	10,333.58	11,481.75
21-08-14	11/01/04/09	Sofa Model 415 wooden frame - 1 Seater	09	1	11,500.00				11,500.00	3,954.85	754.52	4,709.37	4,709.37	6,790.64	7,545.15
21-08-14	11/06/02/01	White Board	01	1	5,170.00				5,170.00	1,777.96	339.20	2,117.17	2,117.17	3,052.83	3,392.04
21-08-14	11/06/02/02	White Board	02	1	5,170.00				5,170.00	1,777.96	339.20	2,117.17	2,117.17	3,052.83	3,392.04
21-08-14	11/06/02/03	White Board	03	1	5,170.00				5,170.00	1,777.96	339.20	2,117.17	2,117.17	3,052.83	3,392.04
21-08-14	11/06/02/04	White Board	04	1	5,170.00				5,170.00	1,777.96	339.20	2,117.17	2,117.17	3,052.83	3,392.04
20-09-14	11/01/08/01	Bench (size 39**36**31" H)	01	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91
20-09-14	11/01/08/02	Bench (size 39**36**31" H)	02	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91
20-09-14	11/01/08/03	Bench (size 39**36**31" H)	03	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91
20-09-14	11/01/08/04	Bench (size 39**36**31" H)	04	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91
20-09-14	11/01/08/05	Bench (size 39**36**31" H)	05	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91
20-09-14	11/01/08/06	Bench (size 39**36**31" H)	06	1	4,109.00				4,109.00	1,413.09	269.59	1,682.68	1,682.68	2,426.32	2,695.91



Date	New Code	Fixed Asset Name	Indentification No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
17-10-14	31/00/29/10	Telephone Handsets Panasonic TS 500MX	10	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/11	Telephone Handsets Panasonic TS 500MX	11	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/12	Telephone Handsets Panasonic TS 500MX	12	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/13	Telephone Handsets Panasonic TS 500MX	13	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/14	Telephone Handsets Panasonic TS 500MX	14	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/15	Telephone Handsets Panasonic TS 500MX	15	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/16	Telephone Handsets Panasonic TS 500MX	16	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/17	Telephone Handsets Panasonic TS 500MX	17	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/18	Telephone Handsets Panasonic TS 500MX	18	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/19	Telephone Handsets Panasonic TS 500MX	19	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/20	Telephone Handsets Panasonic TS 500MX	20	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
17-10-14	31/00/29/21	Telephone Handsets Panasonic TS 500MX	21	1	876.19				876.19	418.81	68.61	487.42	487.42	388.77	457.38
10-10-14	31/00/29/22	Projector Screen 6'x 4" Instalock	22	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
10-10-14	31/00/29/23	Projector Screen 6'x 4" Instalock	23	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
11-10-14	31/00/29/24	Projector Screen 6'x 4" Instalock	24	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
04-12-14	31/00/29/25	Projector Screen 6'x 4" Tripod	25	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
25-09-14	31/00/29/26	Projector Screen 6'x 4" Tripod	26	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
25-09-14	31/00/29/27	Projector Screen 6'x 4" Tripod	27	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
17-10-14	31/00/29/28	NEC Make KTS System With 4 Analog Trk & 24 A	28	1	59,850.00				59,850.00	28,607.93	4,686.31	33,294.24	33,294.24	26,555.76	31,242.07
29-09-14	31/00/29/29	Projection Screen Crystal 6'x 4 In.	29	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
29-09-14	31/00/29/30	Projection Screen Crystal 6'x 4 In.	30	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
29-09-14	31/00/29/31	Projection Screen Crystal 6'x 4 In.	31	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
29-09-14	31/00/29/32	Projection Screen Crystal 6'x 8M	32	1	12,000.00				12,000.00	5,735.93	939.61	6,675.54	6,675.54	5,324.46	6,264.08
29-09-14	31/00/29/33	Camera Sony EVI-070	33	1	78,000.00				78,000.00	37,283.51	6,107.47	43,390.99	43,390.99	34,609.01	40,716.49
18-04-14	31/00/29/34	Microtek 5.5 Kva Inverter	34	1	33,280.00				33,280.00	15,907.63	2,605.86	18,513.49	18,513.49	14,766.51	17,372.37
18-04-14	31/00/29/35	Microtek 5.5 Kva Inverter	35	1	33,280.00				33,280.00	15,907.63	2,605.86	18,513.49	18,513.49	14,766.51	17,372.37
18-04-14	31/00/29/36	Microtek 5.5 Kva Inverter	36	1	33,280.00				33,280.00	15,907.63	2,605.86	18,513.49	18,513.49	14,766.51	17,372.37
18-04-14	31/00/29/37	Microtek 3KVA Online	37	1	34,944.00				34,944.00	16,703.01	1,221.49	19,439.16	19,439.16	15,504.84	18,240.99
02-10-14	31/00/01/01	Frige SAM REF 2115CCASA	01	1	15,600.00				15,600.00	7,456.70	8,678.20	6,921.80	6,921.80	8,143.30	8,143.30
29-09-14	31/00/29/38	EPBS System	38	1	10,501.00				10,501.00	5,019.41	822.24	5,841.65	5,841.65	4,659.35	5,481.59
29-09-14	31/00/08/01	DVR Dahua 5104H-V2	01	1	18,000.00				18,000.00	8,603.89	1,409.42	10,013.30	10,013.30	7,986.70	9,396.11
29-09-14	31/00/08/02	Splitter HDMI 1in.8 out MX	02	1	18,000.00				18,000.00	8,603.89	1,409.42	10,013.30	10,013.30	7,986.70	9,396.11
15-10-14	31/00/08/03	JBL PRX -412 2 Way Speaker 600 watts/each	03	2	110,469.40				110,469.40	52,803.68	8,649.86	61,453.54	61,453.54	49,015.86	57,665.72
15-10-14	31/00/08/04	JBL CONTROL 25 2Way speaker 150watts/each	04	4	55,166.00				55,166.00	26,369.00	4,319.55	30,688.55	30,688.55	24,477.45	28,797.00
15-10-14	31/00/08/05	Crown XT1-1002	05	1	47,104.05				47,104.05	22,515.44	3,688.29	26,203.73	26,203.73	20,900.32	24,588.61
15-10-14	31/00/08/06	Crown XT1-4001	06	1	75,636.90				75,636.90	36,153.97	5,922.44	42,076.41	42,076.41	33,560.49	39,482.93
15-10-14	31/00/08/07	Shure SUX288/PG28(dual wireless mic)	07	1	44,023.00				44,023.00	21,042.72	3,447.04	24,489.76	24,489.76	19,533.24	22,980.28
15-10-14	31/00/08/08	Shure SUX 24/PG30 (headset wireless mic)	08	1	24,548.50				24,548.50	11,734.03	1,922.11	13,656.20	13,656.20	10,892.30	12,814.47
15-10-14	31/00/08/09	Shure PG-58(wired microphone)	09	2	9,930.00				9,930.00	4,746.48	777.53	5,524.01	5,524.01	4,405.99	5,183.52
15-10-14	31/00/08/10	Shure MX-418(podium wired Microphone)	10	1	19,860.00				19,860.00	9,492.96	1,555.06	11,048.01	11,048.01	8,811.99	10,367.04
15-10-14	31/00/08/11	Yamaha MG-166 XUM(Mixing Console)	11	1	46,340.00				46,340.00	22,150.23	3,628.47	25,778.70	25,778.70	20,561.30	24,189.77
15-10-14	31/00/08/12	DBX Drive Rack PA+	12	1	49,042.35				49,042.35	23,441.94	3,840.06	27,282.00	27,282.00	21,760.35	25,600.41
10-10-14	31/00/	Presentation Remote Laser Targus AMP		1	-0.00				-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
10-10-14	31/00/	Presentation Remote Laser Targus AMP		1	-0.00				-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
10-10-14	31/00/	Patch Cord CAT-6 MTR Dlink		50	-				-	-	-	-	-	-	-
11-10-14	31/00/29/39	Projector Screen 6'x 4" Instalock	39	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
11-10-14	31/00/29/40	Projector Screen 6'x 4" Tripod	40	1	4,000.00				4,000.00	1,911.98	313.20	2,225.18	2,225.18	1,774.82	2,088.03
11-09-14	31/00/10/01	ABC Type Fire Extinguisher capacity 05 kg (IS)	01	1	3,000.00				3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02
11-09-14	31/00/10/02	ABC Type Fire Extinguisher capacity 05 kg (IS)	02	1	3,000.00				3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02



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Date	New Code	Fixed Asset Name	Indefinitication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
11-09-14	31/00/10/03	ABC Type Fire Extinguisher capacity 05 kg (IS)	03	1	3,000.00	-	-	-	3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02
11-09-14	31/00/10/04	ABC Type Fire Extinguisher capacity 05 kg (IS)	04	1	3,000.00	-	-	-	3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02
11-09-14	31/00/10/05	ABC Type Fire Extinguisher capacity 05 kg (IS)	05	1	3,000.00	-	-	-	3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02
11-09-14	31/00/10/06	ABC Type Fire Extinguisher capacity 05 kg (IS)	06	1	3,000.00	-	-	-	3,000.00	1,433.98	234.90	1,668.88	1,668.88	1,331.12	1,566.02
31-03-14	31/00/29/41	Opening Assets Electronic Equipments total	41	1	-	-	-	-	-	-	-	-	-	-	-
31-03-14	31/00/29/42	Old assets - Inverter ITT	42	1	-	-	-	-	-	-	-	-	-	-	-
17-06-17	31/00/29/43	Cash counter machine	43	1	3,800.00	-	-	-	3,800.00	1,466.33	350.05	1,816.38	1,816.38	1,983.62	2,333.68
	31/00/29/44	Office Equipments of WIRC TRF to Kolhapur	43		119,537.00	-	-	-	119,537.00	46,126.34	11,011.60	57,137.94	57,137.94	67,399.06	73,410.66
27-04-18	31/00/29/45	Biometric Machine with Door Lock System		1	19,415.26	-	-	-	19,415.26	5,387.73	2,104.13	7,491.86	7,491.86	11,923.40	14,027.53
27-04-18	31/00/29/46	Biometric Machine		3	16,398.30	-	-	-	16,398.30	4,550.53	1,777.17	6,327.69	6,327.69	10,070.61	11,847.77
17-05-18	31/00/13/01	CCTV Camera (Hikvision-15 & Bullet - 2)		15	21,160.00	-	-	-	21,160.00	5,647.08	2,326.94	7,974.01	7,974.01	13,185.99	15,512.93
10-05-18	31/00/29/47	Coffee Machine		1	30,000.00	-	-	-	30,000.00	8,006.25	3,299.06	11,305.31	11,305.31	18,694.69	21,993.75
10-03-20	31/00/29/48	Wall Clock		10	3,300.00	-	-	-	3,300.00	41.25	488.81	530.06	530.06	2,769.94	3,258.75
10-07-20	31/00/29/49	Mobile		1	7,796.61	-	-	-	7,796.61	-	877.12	877.12	877.12	6,919.49	-
		Office Equipment-210106			1,969,242.56	7,796.61	-	-	1,977,039.17	1,009,999.40	144,763.59	-	1,154,762.99	822,276.18	959,243.16

Library Books

Date	New Code	Fixed Asset Name	Indefinitication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
31.03.2014		Discarded books	01	1	88,073.14	-	-	-	88,073.14	88,073.14	-	-	88,073.14	-	-
		Library Books		1	88,073.14	-	-	-	88,073.14	88,073.14	-	-	88,073.14	-	-

Building-210101003

Date	New Code	Fixed Asset Name	Indefinitication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
01.04.2017		Building		1	96,465,274.00	-	-	-	96,465,274.00	13,758,359.70	4,135,345.71	17,893,705.41	17,893,705.41	78,571,568.59	82,706,914.30
		Building-210101003		1	96,465,274.00	-	-	-	96,465,274.00	13,758,359.70	4,135,345.71	-	17,893,705.41	78,571,568.59	82,706,914.30

Intangible Assets-2102

Software & Others-210201

Date	New Code	Fixed Asset Name	Indefinitication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2021	31.03.2020
23-03-15		For KGB & J ASSOCIATES	01	41	43,534.00	-	-	-	43,534.00	43,534.00	-	-	43,534.00	-	-
19-09-16		CHARTERED ACCOUNTANTS		1	21,954.00	-	-	-	21,954.00	21,954.00	-	-	21,954.00	-	-
		Software & Others-210201		1	65,488.00	-	-	-	65,488.00	65,488.00	-	-	65,488.00	-	-

For KOLHAPUR BRANCH OF WIRC OF ICAI

(Signature) Chairman - Vice Chairman

(Signature) Secretary Treasurer

C.A. Tejay R. Gore (Partner)
M. No. 150883

WIRC of ICAI
Kolhapur Branch



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Kolhapur (WIRC)
Annexure X

Representation by Management of Kolhapur Branch

This is to confirm that with respect to books of accounts for FY 2020-21:

1. All taxable supplies including taxable advances have been correctly recorded along with GST thereon
2. All Tax Invoices and Credit Notes have been recorded correctly and are serially numbered, along with original invoice references if any
3. All taxable supplies have been properly classified into interstate and intrastate; B2C and B2B correctly, based on advisory issued by Head Office
4. In case of Sale of taxable asset or scrap, if any, during the year, GST has been duly recorded along with the income
5. Reverse charge liability has been provided for all inward supplies wherever applicable, in GST RCM ledgers
6. ITC (input GST) has been availed:
 - a. on the basis of eligible documents from vendor/service provider (proper tax invoice or credit note in the name & GSTIN of ICAI unit)
 - b. Payment to vendors/service providers has been made within 180 days of recording the transaction
 - c. On receipt of goods or services
 - d. CGST+SGST or IGST has been computed and recorded with correct amounts
7. Input GST has been correctly classified into Eligible, Common or Ineligible ITC as per the nature of transaction/chart of accounts
8. TDS has been correctly deducted and timely deposited on all expenses recorded in books of accounts

That the above statement has been signed after due diligence and verification of the books of accounts maintained by the Unit for the financial year ended 31st March 2021


CA Amit Shinde
Treasurer


CA Tushar Anturkar
Chairman



**FORMAT FOR CONFIRMATION OF MAINTENANCE, UPDATION AND
RECONCILIATION OF FIXED ASSETS REGISTER**

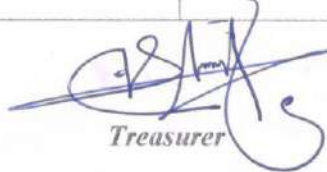
KOLHAPUR BRANCH OF WIRC OF ICAI

We hereby confirmed that:

1. Branch is maintaining Fixed Assets Register and the same is being updated regularly.
2. All assets purchased / transferred from HO during the period are properly recorded in register and are tagged with an identification number.
3. Asset balances as per Tally are reconciled with balances as mentioned in Fixed Assets Register.
4. Fixed asset have been physically verified for the year 2020-21 and discrepancies (Excess / Shortage) noticed on such verification, if any, have been properly dealt with in the books of accounts.
5. The details of **Excess / Shortage**, if any noticed / accounted for during the year 2020-21, is as under:

<i>Particulars</i>	<i>Book Value of Excess / shortage</i>	<i>WDV of Excess / shortage</i>	<i>Quantity as per books</i>	<i>Quantity as per physical</i>	<i>Remarks (Excess/shortage)</i>
Air Conditioners & Office Equipment	NIL	NIL	35	35	NIL
Computers	NIL	NIL	148	148	NIL
Lifts, Electrical Installation & Fittings	NIL	NIL	4	4	NIL
Furniture and Fixtures	NIL	NIL	312	312	NIL
Office Equipment	NIL	NIL	94	94	NIL
Building	NIL	NIL	1	1	NIL


Secretary


Treasurer


Chairman

Statutory Auditors

For KGB & J Associates
Chartered Accountants
FRN.114849W





CA Tejay R. Gore
Partner

Membership No.150883
UDIN:21150883AAAACF5011

Place of Signature: Kolhapur

Date:26.04.2021

