

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

**STATUTORY AUDIT REPORT  
AND  
FINANCIAL STATEMENT**

**Financial Year :- 01.04.2022 TO 31.03.2023**

**AUDITORS**

**KHIRE KHANDEKAR & KIRLOSKAR  
CHARTERED ACCOUNTANTS**

**Flat No. 301, Dinkar Shoba Apartment,  
Rajarampuri 10<sup>th</sup> Lane, Kolhapur - 416 008.**



# KHIRE KHANDEKAR & KIRLOSKAR

CHARTERED ACCOUNTANTS

Flat No.301, Dinkar Shobha Apartment, Near Tavanappa Patane Highschool, Rajarampuri, 10<sup>th</sup> Lane, Kolhapur 416008.  
Cell : 9423039633, E-mail :caganeshkhandekar@gmail.com, kgganesh1959@rediffmail.com

## 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 31<sup>st</sup> 2023, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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



H.O.: Lara Residency, Mayur Colony,  
Kothrud PUNE-411029  
Cell: 9423871912  
E-mail : [mandarkhire@gmail.com](mailto:mandarkhire@gmail.com)

1051, MADHAVNAGAR ROAD,  
SANGLI-416416  
Tel:0233-2375883Fax: 0233-2322893  
E-mail : [nitin116@hotmail.com](mailto:nitin116@hotmail.com)

157, South Shivajinagar,  
SANGLI-416416  
Tel:0233-2376096Fax: 0233-2377315  
Email: [cakirloskar@gmail.com](mailto:cakirloskar@gmail.com)

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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.

H.O.: Lara Residency, Mayur Colony,  
Kothrud PUNE-411029  
Cell: 9423871912  
E-mail : mandarkhire@gmail.com

1051, MADHAVNAGAR ROAD,  
SANGLI-416416  
Tel:0233-2375883Fax: 0233-2322899  
E-mail : nitin116@hotmail.com



1057, South Shivajinagar,  
SANGLI-416416  
Tel:0233-2376096Fax: 0233-2377315  
Email: cakirloskar@gmail.com

(2)



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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:

- 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;
- In our opinion, proper books of account have been kept by the Branch/ ~~Decentralized Office / Regional Council~~ so far as appears from our examination of those books;
- Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For Khire Khandekar & Kirloskar

Chartered Accountants  
FRN.105148W

CA Ganesh G. Khandekar

Partner

Membership No.041443

UDIN: 23041443BGUHKM3736



Place of Signature: Kolhapur

Date: 20/05/2023

H.O.: Lara Residency, Mayur Colony,  
Kothrud PUNE-411029  
Cell: 9423871912  
E-mail : [mandarkhire@gmail.com](mailto:mandarkhire@gmail.com)

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157, South Shivajinagar,  
SANGLI-416416  
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(3)



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## 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.

The books are being maintained in online Tally ERP 9 Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only.

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

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 as on 31/03/2023 for Head Office	Amount (in Rs)
1	W016- Current Account- Kolhapur of WIRC - 610117115	16,01,514.04 (Dr)

The Branch has identified the reconciliation entries up to 31.03.2021 and are duly communicated for further action/ confirmation from the Head Office. For the current year, the Branch has informed that the same is pending for the statement received from the Head Office.

3. Compliance of Statutory dues i.e.

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

The branch is regular in depositing the TDS dues except for the following TDS payments which were delay for 2 days. The interest on delay payment was not paid.

Sr. No.	Month	TDS Amount	Due Date	Date of Payment
1	April 22	480.00	07/05/2022	09/05/2022
2	April 22	9000.00	07/05/2022	09/05/2022
3	December 22	2778.00	07/01/2023	09/01/2023
4	December 22	18000.00	07/01/2023	09/01/2023



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From TDS portal details, it is observed that there was a TDS default summary of Rs. 77800.00 which was due from 2010-11 to 2022-23. Compliance to be made. If required appeal should be filed.

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

As informed to us and observed from the records of the branch, the compliances with respect to CGST/SGST/IGST Acts are done at Mumbai DCO. The Branch is collecting the GST on taxable supplied done by it. This along with the total credit as found eligible by Mumbai DCO; is passed on by transfer of the respective balances to the account code "Intra Inter-unit Mumbai DCO 610127001". DCO Mumbai in turn pays the requisite tax to the Government after consolidating the dues of the Branches covered under its region. The Branch only transfers its share of liability to Mumbai DCO through its Bank. As on 31.03.2023, amount of Rs. 4,20,468.72 is payable to the Mumbai DCO.

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

As explained to us, the provisions related to Provident Fund, Employees State Insurance fund are inapplicable to the Branch. Head Office implemented New HR policy w.e.f. 01<sup>st</sup> Feb 2023 and services of branch employees will be taken through outsourced agency for salary upto Rs. 25000/- per month and in case of Remuneration more than Rs. 25000/- such person will be engaged as a consultant. From month of Feb-2023 all legal compliances viz; Provident Fund, ESI and Professional Tax will be done by manpower agency.

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

Professional Tax on salaries of the employees is required to be deducted, since the salary paid is above the threshold limit. From month of Feb-2023 all legal compliances viz; Provident Fund, ESI and Professional Tax will be done by manpower agency.

**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.



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**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.

**(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 period 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.**

Yes. 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.

**(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.

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(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.70,000/- per month	Not Applicable
Branches having membership strength 501 to 1000	Rs.50,000/- per month	
Branches having membership strength 201 to 500	Rs.35,000/- per month	
Branches having membership strength upto 200	Rs.25,000/- per month	

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

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.



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157, South Shivajinagar,  
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(7)





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

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 period 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. 1,18,58,702.71, the listing in detail is considered based on the resolution passed by the managing committee of the branch as to the type and nature of the fund. Accordingly, when grossed up, the Investments corresponding to funds to be earmarked are not in

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agreement to the extent of Rs. 6,84,930.00 being utilized for purchase of Capital asset. To that extent, As explained to us necessary adjustment made in next financial year.

Furthermore, with the respect of Infrastructure fund amounting to Rs. 20,00,000.00, 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/Capital reserve, except in respect of earmarked funds in FY 2022-23. In FY 2022-23 in out of Amount invested for Earmarked Funds for renovation/repair or purchase of new capital item branch has utilized Rs. 6,84,930/- as time gap arrangement till receipt of fund from Estate Development Directorate, as an advance for capital item, on receipt in May 2023 same has been again invested against the earmarked fund.

**(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 to the extent applicable.

**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.

The Branch has submitted the yearly revenue budget. The comparison is done as mentioned below:

Particulars	Annual Budget (Revised) for 2022-2023 submitted by Branch	Actual performance as from April 2022 to March 2023	Variance
Income	59,92,000.00	63,78,884.56	386884.56 Increase by 6.46%
Expenses	99,51,000.00	1,12,47,731.31	12,96,731.31 Increase by 13.03%

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN.105148W

CA Ganesh G. Khandekar  
Partner  
Membership No.041443  
UDIN: 23041443BGUHKM3736



Place of Signature: Kolhapur

Date: 20.05.2023

H.O.: Lara Residency, Mayur Colony,  
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**Kolhapur Branch of WIRC of ICAI**

**Trial Balance**

1-Apr-2022 to 31-Mar-2023

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account-11</b>	<b>-21,87,561.02 Dr</b>		<b>5,33,106.00</b>	<b>-16,54,455.02 Dr</b>
Reserves & Surplus-1101	-21,87,561.02 Dr		5,33,106.00	-16,54,455.02 Dr
Earmarked Funds-110102	+1,13,25,596.71 Cr		5,33,106.00	+1,18,58,702.71 Cr
Other Earmarked Funds-110102007	+1,13,25,596.71 Cr		5,33,106.00	+1,18,58,702.71 Cr
W016-Other Earmarked Funds-110102007	+1,13,25,596.71 Cr		5,33,106.00	+1,18,58,702.71 Cr
Reserves-110101	-1,35,13,157.73 Dr			-1,35,13,157.73 Dr
General Reserve-110101004	-1,55,13,157.73 Dr			-1,55,13,157.73 Dr
W016 -General Reserve-110101004	-1,55,13,157.73 Dr			-1,55,13,157.73 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
<b>Current Liabilities-12</b>	<b>+11,88,844.07 Cr</b>	<b>1,23,19,373.15</b>	<b>1,28,98,635.39</b>	<b>+17,68,106.31 Cr</b>
Duties & Taxes-1201	+95,168.32 Cr	12,83,400.78	12,49,350.02	+61,117.56 Cr
Direct Tax-120101	+19,342.00 Cr	1,61,391.00	1,62,738.00	+20,689.00 Cr
TDS on Contractor-120101004	+1,342.00 Cr	30,891.00	30,738.00	+1,189.00 Cr
W016 -TDS on Contractor-120101004	-6,832.00 Dr	22,717.00	30,738.00	+1,189.00 Cr
W016-TDS on Contractor-120101004	+8,174.00 Cr	8,174.00		
TDS on Professional-120101002	+18,000.00 Cr	1,30,500.00	1,32,000.00	+19,500.00 Cr
W016 -TDS on Professional-120101002	-900.00 Dr	1,30,500.00	1,32,000.00	+600.00 Cr
W016-TDS on Professional-120101002	+18,900.00 Cr			+18,900.00 Cr
Indirect Tax-120102	+75,826.32 Cr	11,22,009.78	10,86,612.02	+40,428.56 Cr
Input GST-120102010	-21,293.82 Dr	7,35,816.16	7,54,503.42	-2,606.56 Dr
W016-Common Input CGST-120102010	-5,701.41 Dr	2,97,391.61	3,02,743.20	-349.82 Dr
W016-Common Input IGST-120102010		2,647.16	2,647.16	
W016-Common Input SGST-120102010	-5,701.41 Dr	2,97,391.61	3,02,743.20	-349.82 Dr
W016-Eligible Input CGST-120102010	-3,261.30 Dr	3,806.58	6,797.88	-270.00 Dr
W016-Eligible Input IGST-120102010		51,782.22	51,782.22	
W016-Eligible Input SGST-120102010	-3,261.30 Dr	3,806.58	6,797.88	-270.00 Dr
W016-Ineligible Input CGST-120102010	-1,684.20 Dr	11,955.20	12,955.94	-683.46 Dr
W016-Ineligible Input SGST-120102010	-1,684.20 Dr	11,955.20	12,955.94	-683.46 Dr
W016-Input CGST RCM-120102010		27,540.00	27,540.00	
W016-Input SGST RCM-120102010		27,540.00	27,540.00	
Output GST-120102011	+97,120.14 Cr	3,86,193.62	3,32,108.60	+43,035.12 Cr
W016-Output CGST-120102011	+48,560.07 Cr	81,807.31	41,383.24	+8,136.00 Cr
W016-Output CGST RCM-120102011		27,540.00	27,540.00	
W016-Output IGST-120102011		1,67,499.00	1,94,262.12	+26,763.12 Cr
W016-Output SGST-120102011	+48,560.07 Cr	81,807.31	41,383.24	+8,136.00 Cr
W016-Output SGST RCM-120102011		27,540.00	27,540.00	
Sundry Creditors-1203	+6,85,511.75 Cr	79,92,871.37	88,96,390.37	+15,89,030.75 Cr
Expenses Payable-Parties-120303	+6,85,511.75 Cr	79,92,871.37	88,96,390.37	+15,89,030.75 Cr
Party Control A/c-120303001	+6,85,511.75 Cr	79,92,871.37	88,96,390.37	+15,89,030.75 Cr
W016 -Party Control A/c-120303001		43,85,082.96	48,76,543.96	+4,91,461.00 Cr
W016-Ar. Sameer Joshi-120303001	+75,841.00 Cr			+75,841.00 Cr
W016-BHARAT SANCHAR NIGAM LIMITED-120303001		6,769.00	6,769.00	
W016-Champion Engg- Awning-120303001	+1,90,906.25 Cr			+1,90,906.25 Cr
W016-Comfort refrigeration-120303001		1,29,218.00	1,29,218.00	
W016-Creative Sales and Services-120303001		97,200.00	97,200.00	
W016-Doozy Brands-120303001		31,093.00	31,093.00	
W016-Hotel Maratha Regency-120303001	-10,533.00 Dr	34,184.00	44,717.00	
W016-Hotel Woodland-120303001	+10,533.00 Cr	10,533.00		
W016-Jio Platforms Limited-120303001		5,652.00	5,652.00	
W016-KDS SECURURITY-120303001		1,66,600.00	1,66,600.00	
W016-Mahalaxmi Diesels-120303001		27,506.00	27,506.00	
W016-Mahalaxmi Exteriors - Unmesh Powar-120303001	+35,894.00 Cr			+35,894.00 Cr
W016-Maruti curier-120303001		930.00	930.00	
<b>Carried Over</b>	<b>-9,98,716.95 Dr</b>	<b>1,23,19,373.15</b>	<b>1,34,31,741.39</b>	<b>+1,13,651.29 Cr</b>

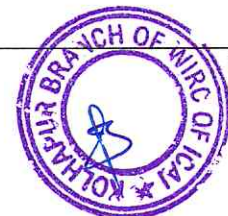
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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-9,98,716.95 Dr</b>	<b>1,23,19,373.15</b>	<b>1,34,31,741.39</b>	<b>+1,13,651.29 Cr</b>
W016-Mauli tea-120303001		6,83,977.00	6,83,977.00	
W016-MSEDCL-120303001		6,06,080.00	6,06,080.00	
W016-Omega Stationers-120303001		19,386.00	19,386.00	
W016-Parshwa Enterprisee-120303001		1,43,873.00	2,87,746.00	+1,43,873.00 Cr
W016-Raftar Security Services-120303001		1,85,220.00	1,85,220.00	
W016-Rajesh Photography-120303001		10,000.00	10,000.00	
W016-Reading Room Security Deposit-120303001	+3,28,000.00 Cr	2,97,600.00	3,11,850.00	+3,42,250.00 Cr
W016-Sainath Photo Studio-120303001		3,500.00	3,500.00	
W016-Shree Computers-120303001		6,14,088.41	8,56,080.41	+2,41,992.00 Cr
W016-Shree Durga Print Solution-120303001		75,520.00	75,520.00	
W016-Shree Mahalaxmi Mahila Gruha Udhog-120303001		4,210.00	4,210.00	
W016-Square Associates-120303001	+54,870.50 Cr			+54,870.50 Cr
W016--Suman & Co-120303001		26,225.00	26,225.00	
W016-Swami Agency-120303001		28,380.00	28,380.00	
W016-SWAPNIL SADALE-120303001		3,64,776.00	3,64,776.00	
W016-Top Star Security-120303001			11,943.00	+11,943.00 Cr
W016-UDAY ELECTRICALS-120303001		5,440.00	5,440.00	
W016-Zeel Enterprises-120303001		29,828.00	29,828.00	
Other Liabilites-1205	+59,525.00 Cr	4,53,000.00	4,33,475.00	+40,000.00 Cr
Other Payable-120502	+59,525.00 Cr	4,53,000.00	4,33,475.00	+40,000.00 Cr
Other liabilities-120502010	+59,525.00 Cr	4,53,000.00	4,33,475.00	+40,000.00 Cr
W016-Other liabilities-120502010	+19,525.00 Cr	4,53,000.00	4,33,475.00	
W016-Security Deposit Interior Work-120502010	+40,000.00 Cr			+40,000.00 Cr
Provisions-1206	+3,48,639.00 Cr	25,90,101.00	23,19,420.00	+77,958.00 Cr
Provisions for Expenses-120601	+3,48,639.00 Cr	25,90,101.00	23,19,420.00	+77,958.00 Cr
Provision for Expenses - Non-Capital Items-120601002	+3,48,639.00 Cr	25,90,101.00	23,19,420.00	+77,958.00 Cr
W016-Provision for Expenses - Non-Capital Items-120601002	+3,48,639.00 Cr	25,90,101.00	23,19,420.00	+77,958.00 Cr
<b>Fixed Assets-21</b>	<b>-7,80,45,643.59 Dr</b>	<b>20,90,631.32</b>	<b>43,70,560.08</b>	<b>-7,57,65,714.83 Dr</b>
Intangible Assets-2102		35,000.00	6,805.56	-28,194.44 Dr
Software & Others-210201		35,000.00	6,805.56	-28,194.44 Dr
Software & Others-210201001		35,000.00	6,805.56	-28,194.44 Dr
W016-Software & Others-210201001		35,000.00	6,805.56	-28,194.44 Dr
Tangible Assets-2101	-7,80,45,643.59 Dr	20,55,631.32	43,63,754.52	-7,57,37,520.39 Dr
Airconditioner-210103	-7,91,126.13 Dr	1,00,221.40	1,21,174.45	-7,70,173.08 Dr
Airconditioner-210103001	-7,91,126.13 Dr	1,00,221.40	1,21,174.45	-7,70,173.08 Dr
W016-Airconditioner-210103001	-7,91,126.13 Dr	1,00,221.40	1,21,174.45	-7,70,173.08 Dr
Computer-210109	-2,63,239.13 Dr	3,98,815.00	1,97,824.98	-4,64,229.15 Dr
Computer-210109001	-2,63,239.13 Dr	3,98,815.00	1,97,824.98	-4,64,229.15 Dr
W016-Computer-210109001	-2,63,239.13 Dr	3,98,815.00	1,97,824.98	-4,64,229.15 Dr
Electrical Installation & Fittings-210102	-6,08,934.55 Dr		60,893.45	-5,48,041.10 Dr
Electrical Installation & Fittings-210102001	-6,08,934.55 Dr		60,893.45	-5,48,041.10 Dr
W016-Electrical Installation & Fittings-210102001	-6,08,934.55 Dr		60,893.45	-5,48,041.10 Dr
Furniture & Fixures-210104	-10,23,556.38 Dr		1,02,355.64	-9,21,200.74 Dr
Furniture & Fixures-210104001	-10,23,556.38 Dr		1,02,355.64	-9,21,200.74 Dr
W016-Furniture & Fixures-210104001	-10,23,556.38 Dr		1,02,355.64	-9,21,200.74 Dr
Land & Building-210101	-7,46,42,990.16 Dr		37,32,149.51	-7,09,10,840.65 Dr
Building-210101003	-7,46,42,990.16 Dr		37,32,149.51	-7,09,10,840.65 Dr
W016 -Building-210101003	-7,46,42,990.16 Dr		37,32,149.51	-7,09,10,840.65 Dr
Office Equipment-210106	-7,15,797.24 Dr	15,56,594.92	1,49,356.49	-21,23,035.67 Dr
Office Equipment-210106001	-7,15,797.24 Dr	15,56,594.92	1,49,356.49	-21,23,035.67 Dr
W016-Office Equipment-210106001	-7,15,797.24 Dr	15,56,594.92	1,49,356.49	-21,23,035.67 Dr
<b>Carried Over</b>	<b>-7,90,44,360.54 Dr</b>	<b>1,44,10,004.47</b>	<b>1,78,02,301.47</b>	<b>-7,56,52,063.54 Dr</b>

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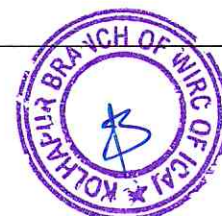
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**Kolhapur Branch of WIRC of ICAI**

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-7,90,44,360.54 Dr</b>	<b>1,44,10,004.47</b>	<b>1,78,02,301.47</b>	<b>-7,56,52,063.54 Dr</b>
<b>Investments-22</b>	<b>-2,45,59,348.71 Dr</b>	<b>68,37,026.00</b>	<b>75,06,355.00</b>	<b>-2,38,90,019.71 Dr</b>
Earmarked Investment-2202	-1,13,25,596.71 Dr	5,33,106.00	6,84,930.00	-1,11,73,772.71 Dr
Earmarked Investment & Others-220202	-1,13,25,596.71 Dr	5,33,106.00	6,84,930.00	-1,11,73,772.71 Dr
Other Earmarked Fund Invt-220202001	-1,13,25,596.71 Dr	5,33,106.00	6,84,930.00	-1,11,73,772.71 Dr
W016-BOI Earmarked FD-220202001	-8,73,130.95 Dr	42,023.00		-9,15,153.95 Dr
W016-BOI Maintenance FD-220202001	-90,93,749.76 Dr	4,29,209.00		-95,22,958.76 Dr
W016-OBC Earmarked FD-220202001	-13,58,716.00 Dr	61,874.00	6,84,930.00	-7,35,660.00 Dr
General Investment-2201	-1,32,33,752.00 Dr	63,03,920.00	68,21,425.00	-1,27,16,247.00 Dr
General Investment-FD with Bank-220101	-1,32,33,752.00 Dr	63,03,920.00	68,21,425.00	-1,27,16,247.00 Dr
FD -Short Term-220101001	-22,53,060.00 Dr	91,160.00	15,87,425.00	-7,56,795.00 Dr
W016-FD -Short Term-220101001	-22,53,060.00 Dr	91,160.00	15,87,425.00	-7,56,795.00 Dr
Flexi Deposit-220101003	-1,09,80,692.00 Dr	62,12,760.00	52,34,000.00	-1,19,59,452.00 Dr
W016-BOI Sweep Deposit-220101003		57,75,000.00	52,34,000.00	-5,41,000.00 Dr
W016-OBC Fixed Deposit-220101003	-1,09,80,692.00 Dr	4,37,760.00		-1,14,18,452.00 Dr
<b>Current Assets-23</b>	<b>-8,95,612.34 Dr</b>	<b>2,03,18,521.06</b>	<b>2,11,69,077.22</b>	<b>-45,056.18 Dr</b>
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
Loans & Advances (Asset)-2302		25,000.00	25,000.00	
Loans to Staff-230201		25,000.00	25,000.00	
Medical Loan-230201003		25,000.00	25,000.00	
W016-Medical Loan-230201003		25,000.00	25,000.00	
Sundry Debtors-2303	-1,80,951.00 Dr	19,34,203.03	21,54,654.03	+39,500.00 Cr
Receivables-230301	-1,80,951.00 Dr	19,34,203.03	21,54,654.03	+39,500.00 Cr
Customer A/c - Others-230301013	-1,80,951.00 Dr	9,34,656.00	11,10,607.00	-5,000.00 Dr
W016-Customer A/c - Others-230301013	-1,80,951.00 Dr	9,34,656.00	11,10,607.00	-5,000.00 Dr
Customer A/c - Seminar Members-230301001		9,81,996.00	10,26,496.00	+44,500.00 Cr
W016-ABHAY MADHUKAR GOLWALKAR-230301001		2,832.00	2,832.00	
W016-ABHIRAM GHANASHAM DIXIT-230301001		2,006.00	2,006.00	
W016-ABM & ASSOCIATES LLP-230301001		6,254.00	6,254.00	
W016-A.D.SHINDE & CO-230301001		1,888.00	1,888.00	
W016-AJITKUMAR J. SHINDE-230301001		472.00	472.00	
W016-AKIWATE HERWADE KURANE AND ASSOCIATES-230301001		2,124.00	2,124.00	
W016-AKOLKAR RAJENDRA VASANT-230301001		1,180.00	1,180.00	
W016-Akshay Oswal And Associates-230301001		6,490.00	6,490.00	
W016-A K UMRANI & CO-230301001		3,304.00	3,304.00	
W016-A K V C and Associates-230301001		236.00	236.00	
W016-Alok shah-230301001		1,416.00	1,416.00	
W016-AMAR RAMCHANDRA PATIL_-230301001		2,714.00	2,714.00	
W016-AMAR SHRIKRISHNA DIXIT-230301001		1,062.00	1,062.00	
W016-AMITKUMAR ANKUSH GAWADE-230301001		27,376.00	27,376.00	
W016-Amit Shah & Co.-230301001		472.00	472.00	
W016-AMOL TUKARAM PAWAR-230301001		2,996.00	2,996.00	
W016-AMRUT SUBHASH PISE_155748-230301001		826.00	826.00	
W016-ANIRUDDHA CHANDRAKANT JOSHI-230301001		3,186.00	3,186.00	
W016-ANIRUDDHA SHIRASEKAR & CO.-230301001		826.00	826.00	
W016-ANIRUDHA JAGADISH DESHPANDE-230301001		118.00	118.00	
W016-ANTURKAR DAKARE & ASSOCIATES-230301001		3,304.00	3,304.00	
W016-ANUPA PRAFUL PATEL-230301001		2,478.00	2,478.00	
W016-APASTAMABH MILIND MURLIDHAR-230301001		2,478.00	2,478.00	
W016-ARADHANA NILESHKUMAR BAHETI-230301001		354.00	354.00	
W016-A R N A & Associates-230301001		16,166.00	16,166.00	
W016-ASHISH MORTI_183060-230301001		7,670.00	7,670.00	
<b>Carried Over</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>



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**Kolhapur Branch of WIRC of ICAI**

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

Page 4

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>
W016-ASHISH RAGHUNATH PEDNEKAR-230301001		1,062.00	1,062.00	
W016-Atul Sangar_-230301001		354.00	354.00	
W016-A V H K and Associates-230301001		12,980.00	12,980.00	
W016-BBCP & ASSOCIATES-230301001		38,438.00	38,438.00	
W016-BEKANALKAR PRAMOD MADHAVRAO-230301001		1,534.00	1,534.00	
W016-BHAVSAR VIVEK DINANATH-230301001		472.00	472.00	
W016-BORAGALLI VIJAY SHANKAR-230301001		990.00	990.00	
W016-CA Abhijeet Bagal-230301001		590.00	590.00	
W016-CA Amit Hirave-230301001		354.00	354.00	
W016-CA Prashant Suresh Gondhalekar_144700-230301001		1,652.00	1,652.00	
W016-CA Raj Batheja & Co-230301001		1,534.00	1,534.00	
W016-Chaitanya Somnath Beligeri-230301001		1,416.00	1,416.00	
W016-CHANDRABHAGA KIRAN PATIL-230301001		1,887.00	1,887.00	
W016-CHANDRAKANT BHAUSAHEB CHOUGULE_-230301001		236.00	236.00	
W016-CHETAN PRAKASH PATIL-230301001		590.00	590.00	
W016-CHETAN VIJAYKUMAR OSWAL-230301001		354.00	354.00	
W016-Customer A/c - Seminar Members-230301001		1,88,653.00	1,88,653.00	
W016-DADASO BABURAO PEDNEKAR-230301001		4,248.00	4,248.00	
W016-DEEPAK ANNASAHEB KHOT-230301001		236.00	236.00	
W016-Deepali Gawali-230301001		2,242.00	2,242.00	
W016-DHARMADHIKARI MAHESH MALLARI-230301001		708.00	708.00	
W016-DILEEP PHADNIS & CO-230301001		12,980.00	12,980.00	
W016-DIPESH FULCHAND GUNDESHA-230301001		1,180.00	1,180.00	
W016-DOSHI KIRAN MOHANLAL-230301001		1,534.00	1,534.00	
W016-DUGGE BHARATKUMAR SURENDRA_-230301001		2,481.00	2,481.00	
W016-F. M. Mulla and Associates-230301001		708.00	708.00	
W016-GAJENDRA C BANDL_115585-230301001		1,416.00	1,416.00	
W016-GANDHI PUSHPAK KANTI LAL-230301001		1,062.00	1,062.00	
W016-GANESHACHARYA RAGHUNATH KRISHNARAO-230301001		2,478.00	2,478.00	
W016-GANPATI PANDURANG PATIL-230301001		118.00	118.00	
W016-GHANSHYAM BHASKAR JOSHIRAO_186435-230301001		354.00	354.00	
W016-GIRISH ANAND SAMANT-230301001		2,500.00	2,500.00	
W016-GIRISH ASHOKLAL PANJWANI-230301001		7,552.00	7,552.00	
W016-Golwalkar and Hasabnis-230301001		236.00	236.00	
W016-GOURAV PRAKASH OSWAL_163295-230301001		1,180.00	1,180.00	
W016-GOUSLAL DESAI & CO-230301001		5,310.00	5,310.00	
W016-GURUDAS KAMALAKAR CHORAGE-230301001		2,360.00	2,360.00	
W016-HARGUDE PANDURANG NEMANA-230301001		1,416.00	1,416.00	
W016-Himanshu Manojkumar Kapadia_128631-230301001		1,062.00	1,062.00	
W016-HIREMATH GURUPADAYYA BALAYYA-230301001		2,242.00	2,242.00	
W016-Hrishikesh Shinde_-230301001		708.00	708.00	
W016-IMRAN ABDULMAJID MULLA-230301001		472.00	472.00	
W016-INGROLE BALASAHEB JINAPPA-230301001		2,596.00	2,596.00	
W016-Jagdish Godheja_158335-230301001		944.00	944.00	
W016-JMT & ASSOCIATES-230301001		7,080.00	7,080.00	
W016-JOSHI RAJEEV BALKRISHNA-230301001		826.00	826.00	
W016-J. P. CHOUGULE & CO-230301001		17,974.00	21,974.00	+4,000.00 Cr
W016-JYOTI PANDURANG HARGUDE-230301001		354.00	354.00	
W016-Kartik M Jain And Associates-230301001		6,490.00	6,490.00	
W016-KASHINATH SHIVAJIRAO PATIL_-230301001		4,726.00	4,726.00	
W016-K. B BORCHATE & CO-230301001		236.00	236.00	
W016-KEDAR KUMBHOJKAR & COMPANY-230301001		22,070.00	22,070.00	
W016-KEDAR PRASAD HASABNIS-230301001		472.00	472.00	
W016-Kedar Vijay Mane_183773-230301001		944.00	944.00	
W016-KETAKI GIRISH KULKARNI-230301001		1,180.00	1,180.00	
W016-K.G.B. AND J. ASSO-230301001		42,834.00	42,834.00	
<b>Carried Over</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>



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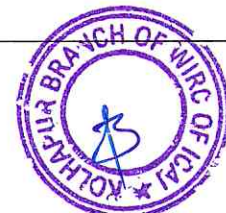
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Kolhapur Branch of WIRC of ICAI

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	-10,44,99,321.59 Dr	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	-9,95,87,139.43 Dr
W016-KHADILKAR RANADE & LIMAYE-230301001		3,776.00	3,776.00	
W016-KHIRE KHANDEKAR AND KIRLOSKAR-230301001		2,616.00	43,116.00	+40,500.00 Cr
W016-KIMAYA PRAKASH KAL YANKAR_-230301001		1,298.00	1,298.00	
W016-K. L. Sawant-230301001		472.00	472.00	
W016-K R D K & ASSOCIATES-230301001		236.00	236.00	
W016-KUBER APPASO PATIL-230301001		1,180.00	1,180.00	
W016-KULKARNI SHRIKANT PARASHARAM_-230301001		590.00	590.00	
W016-Kumbhojkar , Kulkarni ,Deshpande & Associates-230301001		1,652.00	1,652.00	
W016-KUNTINATH RAMU HANGANDE-230301001		3,776.00	3,776.00	
W016-Laxman Ghanshyam Daryani-230301001		826.00	826.00	
W016-Limaye Kale & Co-230301001		354.00	354.00	
W016-L M Naik & Associates-230301001		354.00	354.00	
W016-MAHAMUNI DIXIT AND ASSOCIATES-230301001		1,180.00	1,180.00	
W016-MAHESH BIYANI AND ASSOCIATES-230301001		708.00	708.00	
W016-MAHESH GURAV AND COMPANY-230301001		15,558.00	15,558.00	
W016-MAHESH VISHNU JAGATAP-230301001		1,180.00	1,180.00	
W016-MAHESH YASHAVANT KAMBLE-230301001		826.00	826.00	
W016-MAKARAND ANIL LIMAYE-230301001		1,298.00	1,298.00	
W016-MALHAR MADHUSUDAN BENDIGERI_-230301001		1,298.00	1,298.00	
W016-MALLIKA GOMTESH BRAMHADANDE-230301001		1,416.00	1,416.00	
W016-MANOJ DWARKANATH PRASADE-230301001		2,006.00	2,006.00	
W016-MANOJKUMAR VIDYADHAR ADAKE-230301001		2,596.00	2,596.00	
W016-MAYURESH RATNAKUMAR DOSHI-230301001		1,298.00	1,298.00	
W016-M B CHOUDAJ & ASSOCIATES-230301001		354.00	354.00	
W016-MEENAL SUBHASH KAPSHE-230301001		354.00	354.00	
W016-MINAKSHI KANDEKAR-230301001		354.00	354.00	
W016-MIRAJKAR MADAN BHAUSAHEB-230301001		944.00	944.00	
W016-MITESH DILIP MANIYAR-230301001		2,714.00	2,714.00	
W016-MOHITE RAJENDRA SHRIPATRAO-230301001		4,012.00	4,012.00	
W016-MOHIT PRAJAPATI_170999-230301001		236.00	236.00	
W016-MOHSIN M. SAUDAGAR_-230301001		354.00	354.00	
W016-M/s DAB & Associates-230301001		1,062.00	1,062.00	
W016-M S Godbole & Associates-230301001		236.00	236.00	
W016-M/s Kale Chougule Thigale & Co-230301001		118.00	118.00	
W016-MTS & Associates-230301001		1,180.00	1,180.00	
W016-MUGDHA SALOKHE-230301001		354.00	354.00	
W016-MULYE GIRISH VISHNUPANT-230301001		14,632.00	14,632.00	
W016-Murali Panjwani_-230301001		826.00	826.00	
W016-NADGOUDA GOVIND BHAGWANTRAO-230301001		354.00	354.00	
W016-N A Dixit & Co-230301001		2,478.00	2,478.00	
W016-NAIK PATEL AND CO-230301001		2,360.00	2,360.00	
W016-NAJNEEN ALLAUDDIN MOMIN_159532-230301001		708.00	708.00	
W016-NAMITA INDRAJEET SAWANT-230301001		118.00	118.00	
W016-Nandkumar Tanaji Shelake_-230301001		118.00	118.00	
W016-NEEHAL MAHAMULAL PATHAN-230301001		2,996.00	2,996.00	
W016-Neelesh Kapase_251409-230301001		118.00	118.00	
W016-NIKHIL MAHADEV SHEVADE-230301001		2,124.00	2,124.00	
W016-Nikita Prasad Jadhav_190510-230301001		354.00	354.00	
W016-NILESH BAHETI & CO-230301001		1,462.00	1,462.00	
W016-Nilesh Dhondiram Bhalkar-230301001		11,804.00	11,804.00	
W016-NILESH RAJENDRA KOTHARI-230301001		7,552.00	7,552.00	
W016-NILJIKAR SATISH VASUDEO-230301001		1,534.00	1,534.00	
W016-Niraj Bhumkar and Associates-230301001		1,062.00	1,062.00	
W016-Nishant Patil and Associates-230301001		354.00	354.00	
W016-NITIN PANDURANG HARGUDE_148145-230301001		354.00	354.00	
W016-N T Jadhav & Co.-230301001		531.00	531.00	
<b>Carried Over</b>	-10,44,99,321.59 Dr	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	-9,95,87,139.43 Dr



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**Kolhapur Branch of WIRC of ICAI**

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>
W016-NY and Associates Lip-230301001		708.00	708.00	
W016-Omkar Potdar-230301001		944.00	944.00	
W016-PALNITKAR & PATWARDHAN LLP-230301001		472.00	472.00	
W016-PATEL DAYARAM ARJUNBHAI-230301001		236.00	236.00	
W016-PATEL KULKARNI & CO-230301001		944.00	944.00	
W016-PATIL BHASKARRAO BHIMRAO-230301001		1,180.00	1,180.00	
W016-PATIL DEVADIGA & ASSOCIATES-230301001		472.00	472.00	
W016-PATIL DHANANJAY SADASHIV_46489-230301001		2,360.00	2,360.00	
W016-PATIL GHEVADE MAHAPURKAR & ASSO-230301001		11,256.00	11,256.00	
W016-PAWAN ROHIDA-230301001		590.00	590.00	
W016-P F DSOUZA & CO.-230301001		1,180.00	1,180.00	
W016-P.G.DIWAN-230301001		6,844.00	6,844.00	
W016-P.L.Solanki & Associates-230301001		6,490.00	6,490.00	
W016-P M R N & Associates-230301001		708.00	708.00	
W016-POONAM AGAM-168087-230301001		236.00	236.00	
W016-Poonam Indraraj Talreja_155061-230301001		1,180.00	1,180.00	
W016-POONAM KEDAR SAWANT-230301001		1,180.00	1,180.00	
W016-POONAM SANDEEP AHUJA-230301001		118.00	118.00	
W016-POWAR SAMANT & JADHAV-230301001		39,104.00	39,104.00	
W016-POWAR SAMHAJI SHANKAR-230301001		708.00	708.00	
W016-PRADEEP PATANKAR_183420-230301001		6,726.00	6,726.00	
W016-Pradeep Patil And Co.-230301001		472.00	472.00	
W016-PRAFUL KUMAR PATEL-230301001		944.00	944.00	
W016-PRAKASH DILIP SHELAKI-230301001		118.00	118.00	
W016-Prakash Kavade & Co-230301001		826.00	826.00	
W016-Prasanna Kambale_188418-230301001		826.00	826.00	
W016-PRASHANT RAMESHRAO URUNKAR-230301001		2,006.00	2,006.00	
W016-PRASHANT SUBHASH HIAWDEKAR_133498-230301001		1,416.00	1,416.00	
W016-Pratik Jajoo_173145-230301001		826.00	826.00	
W016-PRAVIN BABASAHEB SHINDE-230301001		472.00	472.00	
W016-PRITY ANIKET PACHORE_-230301001		2,242.00	2,242.00	
W016-PRIYA MANSINGH PATIL-230301001		354.00	354.00	
W016-PUNEET M KOTHARI-230301001		354.00	354.00	
W016-P V PHATAK & ASSOCIATES-230301001		2,832.00	2,832.00	
W016-RAGHAVENDRA RAJENDRA BAKARE-230301001		236.00	236.00	
W016-RAHUL BALASO SAVYANAVAR_-230301001		118.00	118.00	
W016-RAO AND EMMAR-230301001		1,416.00	1,416.00	
W016-RAVINDRA SARJERAO CHAVAN_-230301001		708.00	708.00	
W016-RAVINDRA TANAJI PATIL-230301001		354.00	354.00	
W016-Ritesh Patel & Co.-230301001		826.00	826.00	
W016-ROHAN RAJENDRA SHINDE-230301001		354.00	354.00	
W016-ROHIT VIKAS PARANJPE-230301001		2,360.00	2,360.00	
W016-Rutuja Hajare_182700-230301001		826.00	826.00	
W016-RUTUJA NARENDRA CHOUGALE-230301001		1,298.00	1,298.00	
W016-SACHIN KESHAVRAO SOHANI-230301001		944.00	944.00	
W016-SACHIN PRAKASH KULKARNI_-230301001		354.00	354.00	
W016-SACHIN PURUSHOTTAM UPADHYE_-230301001		354.00	354.00	
W016-Sagar Pandurang Thorat-230301001		590.00	590.00	
W016-Sakshi Raj Balheja_190569-230301001		1,534.00	1,534.00	
W016-SAMBHAJI MAHADEV ASWALE-230301001		118.00	118.00	
W016-SANDEEP ARJUN PODJELE-230301001		1,534.00	1,534.00	
W016-SANDIP MADHUKAR SANKPAL-230301001		944.00	944.00	
W016-SANJAY GANAPATI PATIL-230301001		708.00	708.00	
W016-SANJAY MADHUKAR VHANBATTE_-230301001		3,327.00	3,327.00	
W016-Sanjay N Pawar And Associates-230301001		19,470.00	19,470.00	
W016-SANJAY SHRIRANG VELHAL_-230301001		1,770.00	1,770.00	
<b>Carried Over</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>



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**Kolhapur Branch of WIRC of ICAI**

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>
W016-SANJAY VASANT SANE-230301001		1,298.00	1,298.00	
W016-Sanket Maruti Kondekar_197452-230301001		472.00	472.00	
W016-Sankpal Kulkarni & Associates-230301001		29,028.00	29,028.00	
W016-SANTOSH JADHAV_177209-230301001		1,416.00	1,416.00	
W016-SANTOSH MAHADEV CHAUGALE-230301001		354.00	354.00	
W016-SARAWATE KEDAR KAMALAKAR-230301001		2,242.00	2,242.00	
W016-SATISHKUMAR RAJARAM SAVANT-230301001		1,770.00	1,770.00	
W016-SAVYANAVAR TELI BALASAHEB SIDDAPPA_-230301001		118.00	118.00	
W016-S A W & ASSOCIATES-230301001		6,844.00	6,844.00	
W016-S B SALASKAR & ASSOCIATES-230301001		118.00	118.00	
W016-SDAS AND CO-230301001		8,306.00	8,306.00	
W016-Shaaps and Associates-230301001		590.00	590.00	
W016-SHAILESH VIJAY SHRINGI-230301001		236.00	236.00	
W016-SHAKIRALI SHAIKATALI BOJAGAR-230301001		1,416.00	1,416.00	
W016-SHALVI SUDHIR DOSHI-230301001		1,180.00	1,180.00	
W016-Shankar Patil And Associates-230301001		14,809.00	14,809.00	
W016-SHETTI JAYAKUMAR DNYANA CHANDRA-230301001		636.00	636.00	
W016-SHIVRAJ DILIP MAGAR_144697-230301001		5,520.00	5,520.00	
W016-S H P & Co-230301001		354.00	354.00	
W016-SHRIKANT VASANT BACCHE-230301001		1,180.00	1,180.00	
W016-SHRIKRUSHNA UDAY MHAKAWEKAR-230301001		9,293.00	9,293.00	
W016-Shriram N Khot_110116-230301001		1,534.00	1,534.00	
W016-Shubham Hargude & Associates-230301001		7,316.00	7,316.00	
W016-S K SASAVADE & CO-230301001		354.00	354.00	
W016-Smruti Nagdev-230301001		1,144.00	1,144.00	
W016-S P Marakatti & Co-230301001		5,802.00	5,802.00	
W016-S P M L & ASSOCIATES-230301001		6,490.00	6,490.00	
W016-S R Bakare & Co-230301001		16,048.00	16,048.00	
W016-Srushti Gundesha_180009-230301001		236.00	236.00	
W016-Sudhakar Jayant Paranjape-230301001		118.00	118.00	
W016-SUNIL ASHOK MANE-230301001		354.00	354.00	
W016-Sunil Dattatraya Vaidya_-230301001		2,106.00	2,106.00	
W016-SUNIL G PHALTANKAR-230301001		1,416.00	1,416.00	
W016-SUNIL NAGAONKAR & CO-230301001		4,829.00	4,829.00	
W016-SUNIL REVANKAR & CO.-230301001		13,334.00	13,334.00	
W016-SUNIL SHRIRANG PAWAR_103796-230301001		472.00	472.00	
W016-Supriya Madhukar Powar_183236-230301001		236.00	236.00	
W016-Supriya Tade-230301001		590.00	590.00	
W016-Suraj Mhakija_-230301001		6,844.00	6,844.00	
W016-SUSHANT GUNDALE_179541-230301001		13,354.00	13,354.00	
W016-S V Chougule & Associates-230301001		354.00	354.00	
W016-Swapnil Narayan Vaidya_191125-230301001		7,080.00	7,080.00	
W016-Swapnil S Vhanbatte And Co-230301001		354.00	354.00	
W016-Tarun Kateja & Associates-230301001		1,180.00	1,180.00	
W016-TASLIMARIF AKBAR MULLANI_-230301001		11,232.00	11,232.00	
W016-TUSHAR GANESH ANTURKAR-230301001		118.00	118.00	
W016-UMESH SHAMRAO BHOSALE-230301001		8,378.00	8,378.00	
W016-VADER PRADEEP RAGHUNATH-230301001		354.00	354.00	
W016-VANDANA ABHAY GOLWALKAR-230301001		2,832.00	2,832.00	
W016-VARDHE PRAKASHCHANDRA MADHUSUDAN-230301001		590.00	590.00	
W016-VIJAY BALRAM AHUJA-230301001		354.00	354.00	
W016-VIJYATA ATUL KULKARNI-230301001		1,888.00	1,888.00	
W016-V I KARHADKAR & CO-230301001		1,180.00	1,180.00	
W016-VIKAS SUBHASH RAUT_180014-230301001		708.00	708.00	
W016-VIKRAM ANANDA PATIL-230301001		944.00	944.00	
W016-VIKRAM PURUSHOTTAM PHATAK_-230301001		236.00	236.00	
<b>Carried Over</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>



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**Kolhapur Branch of WIRC of ICAI**

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

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>-10,44,99,321.59 Dr</b>	<b>4,15,65,551.53</b>	<b>4,64,77,733.69</b>	<b>-9,95,87,139.43 Dr</b>
W016-VINAYAK BALASAHEB PATIL-230301001		708.00	708.00	
W016-Vinod L Sawant & Co-230301001		472.00	472.00	
W016-VIRENDRA VINAYAK TOPKAR-230301001		472.00	472.00	
W016-Vishwanath Vasant Mane -230301001		354.00	354.00	
W016-VIVEK RAVSAHEB MALAVE-230301001		1,298.00	1,298.00	
W016-VRUSHALI DINAKARRAO SHINDE-230301001		472.00	472.00	
W016-V T & ASSOCIATES-230301001		590.00	590.00	
W016-WASIMRAJA MOHIDDIN MULLA-128509-230301001		472.00	472.00	
W016-YATIRAJ SHIVPRATAP MARDIA_108945-230301001		590.00	590.00	
W016-YOGESH DAGADU NALE-230301001		1,416.00	1,416.00	
W016-YOGESH SURYAKANT NEJE-230301001		354.00	354.00	
W016-Yogesh Visapurkar And Associates-230301001		354.00	354.00	
Customer A/c - Seminar Non members-230301003		17,551.03	17,551.03	
W016-Customer A/c - Seminar Non members-230301003		17,551.03	17,551.03	
<b>Cash-in-Hand-2304</b>	<b>-3,671.00 Dr</b>	<b>5,61,337.00</b>	<b>5,62,897.00</b>	<b>-2,111.00 Dr</b>
Cash-230401	-3,671.00 Dr	5,61,337.00	5,62,897.00	-2,111.00 Dr
Cash In Hand-230401001	-3,671.00 Dr	5,61,337.00	5,62,897.00	-2,111.00 Dr
W016-Cash In Hand-230401001	-3,671.00 Dr	5,61,337.00	5,62,897.00	-2,111.00 Dr
<b>Bank Accounts-2305</b>	<b>-3,67,019.64 Dr</b>	<b>1,76,77,888.03</b>	<b>1,83,71,016.19</b>	<b>+3,26,108.52 Cr</b>
Bank - Main Account-230501	-3,67,019.64 Dr	1,76,77,888.03	1,83,71,016.19	+3,26,108.52 Cr
Bank - Main Account-230501001	-3,67,019.64 Dr	1,76,77,888.03	1,83,71,016.19	+3,26,108.52 Cr
W016-BANK OF INDIA-230501001	-64,982.48 Dr	1,68,68,269.03	1,72,95,708.81	+3,62,457.30 Cr
W016-IDBI BANK-230501001	-2,689.86 Dr	206.00	7.66	-2,888.20 Dr
W016-OBC SB 03575011000273-230501001	-2,99,347.30 Dr	8,09,413.00	10,75,299.72	-33,460.58 Dr
<b>Other Assets-2306</b>	<b>-1,69,570.70 Dr</b>	<b>1,20,093.00</b>	<b>55,510.00</b>	<b>-2,34,153.70 Dr</b>
GST on Advance-230605		55,503.00	55,503.00	
GST on Advance-230605001		55,503.00	55,503.00	
W016-Output CGST on Advance-230605001		4,486.50	4,486.50	
W016-Output IGST on Advance-230605001		46,530.00	46,530.00	
W016-Output SGST on Advance-230605001		4,486.50	4,486.50	
TDS Receivable-230606	-1,69,570.70 Dr	64,590.00	7.00	-2,34,153.70 Dr
TDS Receivable Income Tax-230606002	-1,69,570.70 Dr	64,590.00	7.00	-2,34,153.70 Dr
W016-TDS Receivable Account-2020-21-230606002	-50,385.00 Dr			-50,385.00 Dr
W016-TDS Receivable Account-2021-22-230606002	-61,606.00 Dr			-61,606.00 Dr
W016-TDS Receivable Account-2022-23-230606002		64,583.00		-64,583.00 Dr
W016-TDS Receivable Account-230606002	-57,579.70 Dr	7.00	7.00	-57,579.70 Dr
<b>Branch / Divisions-13</b>	<b>+10,44,99,321.59 Cr</b>	<b>84,31,908.43</b>	<b>83,88,573.02</b>	<b>+10,44,55,986.18 Cr</b>
Branch/Division Transfer-1301		28,000.00	28,000.00	
Publication Current A/c-130101		28,000.00	28,000.00	
Pubn Current A/c-Kolhapur of WIRC-130101115		28,000.00	28,000.00	
W016-Pubn Current A/c-Kolhapur of WIRC-130101115		28,000.00	28,000.00	
<b>Inter Head Balances- BS-61</b>	<b>+10,44,99,321.59 Cr</b>	<b>84,03,908.43</b>	<b>83,60,573.02</b>	<b>+10,44,55,986.18 Cr</b>
Inter Head- BS-6101	+10,44,99,321.59 Cr	84,03,908.43	83,60,573.02	+10,44,55,986.18 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	-8,46,446.50 Dr		22,04,343.00	+13,57,896.50 Cr
Capital Grant-Kolhapur of WIRC-610102115	-8,46,446.50 Dr		22,04,343.00	+13,57,896.50 Cr
W016-Capital Grant-Kolhapur of WIRC-610102115	-8,46,446.50 Dr		22,04,343.00	+13,57,896.50 Cr
Current Account-610117	+4,20,781.08 Cr	71,82,797.12	51,60,502.00	-16,01,514.04 Dr
Current Account-Kolhapur of WIRC-610117115	+4,54,553.08 Cr	71,47,027.12	50,90,960.00	-16,01,514.04 Dr
W016-Current Account-Advanced ITT-610117115		4,87,000.00	4,87,000.00	
W016-Current Account-GMCS 2-610117115		7,58,500.00	7,58,500.00	
W016-Current Account-ITT-610117115		9,35,875.00	9,35,875.00	
W016-Current Account-Kolhapur of WIRC-610117115	+4,54,553.08 Cr	34,89,152.12	14,33,085.00	-16,01,514.04 Dr
<b>Carried Over</b>		<b>4,99,97,459.96</b>	<b>5,48,66,306.71</b>	<b>+48,68,846.75 Cr</b>



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>5,99,97,459.96</b>	<b>5,48,66,306.71</b>	<b>+48,68,846.75 Cr</b>
W016-Current Account-Oriental-610117115		14,76,500.00	14,76,500.00	
Current Account-WIRC-610117100	-33,772.00 Dr	35,770.00	69,542.00	
W016-Current Account-WIRC-610117100	-33,772.00 Dr	35,770.00	69,542.00	
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	+6,45,852.01 Cr	12,21,111.31	9,95,728.02	+4,20,468.72 Cr
Regional Intra-Inter Unit A/c-610127001	+6,45,852.01 Cr	12,21,111.31	9,95,728.02	+4,20,468.72 Cr
W016-Intra-Inter Unit-Mumbai DCO-610127001	+6,45,852.01 Cr	8,81,650.31	6,56,267.02	+4,20,468.72 Cr
W016-W016-Goa Branch of WIRC-610127001-610127001		3,39,461.00	3,39,461.00	
<b>Sales Accounts-31</b>			22,650.00	<b>+22,650.00 Cr</b>
Publication Sales-3101			22,650.00	+22,650.00 Cr
Publication Income-310101			22,650.00	+22,650.00 Cr
Sale- RC publications-310101027			22,650.00	+22,650.00 Cr
W016-Sale- RC publications-310101027			22,650.00	+22,650.00 Cr
<b>Purchase Accounts-41</b>		34,000.00		<b>-34,000.00 Dr</b>
Branch Transfer Publication-4102		34,000.00		-34,000.00 Dr
Branch Transfer In-410201		34,000.00		-34,000.00 Dr
BR transfer In - RC publication-410201023		34,000.00		-34,000.00 Dr
W016-BR transfer In - RC publication-410201023		34,000.00		-34,000.00 Dr
<b>Direct Incomes-32</b>		95,325.00	57,11,472.56	<b>+56,16,147.56 Cr</b>
Fees Received-3201		24,275.00	43,14,075.00	+42,89,800.00 Cr
Class Room Training Income-320104		24,275.00	43,14,075.00	+42,89,800.00 Cr
Advanced ITT Fees - Branches-320104007		5,750.00	4,87,000.00	+4,81,250.00 Cr
W016-Advanced ITT Fees - Branches-320104007		5,750.00	4,87,000.00	+4,81,250.00 Cr
GMCS-I Fees-320104003		4,500.00	4,500.00	
W016-GMCS-I Fees-320104003		4,500.00	4,500.00	
GMCS-II Fees-320104004		9,000.00	7,58,500.00	+7,49,500.00 Cr
W016-GMCS-II Fees-320104004		9,000.00	7,58,500.00	+7,49,500.00 Cr
ITT Fees - Branches-320104002		4,225.00	9,35,875.00	+9,31,650.00 Cr
W016-ITT Fees - Branches-320104002		4,225.00	9,35,875.00	+9,31,650.00 Cr
Orientation Fees- Branches-320104001			14,76,500.00	+14,76,500.00 Cr
W016-Orientation Fees- Branches-320104001			14,76,500.00	+14,76,500.00 Cr
Reading room income-320104006		800.00	6,51,700.00	+6,50,900.00 Cr
W016-Reading room income-320104006		800.00	6,51,700.00	+6,50,900.00 Cr
Income Support Services-3204			1,57,684.00	+1,57,684.00 Cr
Income Support Services-320401			1,57,684.00	+1,57,684.00 Cr
Income Support Services-Kolhapur of WIRC-320401116			1,57,684.00	+1,57,684.00 Cr
W016-Income Support Services-Kolhapur of WIRC-320401116			1,57,684.00	+1,57,684.00 Cr
Inter Head Balances- IE-51		71,050.00	3,65,050.00	+2,94,000.00 Cr
Inter Head- IE-5101		71,050.00	3,65,050.00	+2,94,000.00 Cr
Staff & Admin Exp Grant-510104		71,050.00	3,65,050.00	+2,94,000.00 Cr
Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		71,050.00	3,65,050.00	+2,94,000.00 Cr
W016 -Staff & Admin Exp Grant-Kolhapur of WIRC-510104115		71,050.00	3,65,050.00	+2,94,000.00 Cr
Seminars Participation Fees-3202			8,74,663.56	+8,74,663.56 Cr
Seminar Income-320201			8,74,663.56	+8,74,663.56 Cr
Seminar income- Members-320201001			6,75,239.81	+6,75,239.81 Cr
W016-Seminar Income- Members-320201001			6,75,239.81	+6,75,239.81 Cr
Seminar Income- Non Members-320201003			37,723.75	+37,723.75 Cr
W016-Seminar income- Non members-320201003			14,173.75	+14,173.75 Cr
W016-Sponsorship Income-RCM-320201003			23,550.00	+23,550.00 Cr
Seminar income- Students-320201002			1,61,700.00	+1,61,700.00 Cr
W016-Seminar Income- Students-320201002			1,61,700.00	+1,61,700.00 Cr
<b>Carried Over</b>		<b>5,01,26,784.96</b>	<b>6,06,00,429.27</b>	<b>+1,04,73,644.31 Cr</b>

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**Kolhapur Branch of WIRC of ICAI**

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>5,01,26,784.96</b>	<b>6,06,00,429.27</b>	<b>+1,04,73,644.31 Cr</b>
<b>Direct Expenses-42</b>		<b>73,08,024.17</b>	<b>4,64,852.94</b>	<b>-68,43,171.23 Dr</b>
Employee Benefit Expenses-4202		6,72,037.00	7,317.00	-6,64,720.00 Dr
Salary,Pension & Other Allowances-420201		6,70,037.00	7,317.00	-6,62,720.00 Dr
Salary - Branch Employees-420201005		6,70,037.00	7,317.00	-6,62,720.00 Dr
W016 -Salary - Branch Employees-420201005		6,70,037.00	7,317.00	-6,62,720.00 Dr
Staff Welfare-420203		2,000.00		-2,000.00 Dr
Staff Welfare Expenses-420203001		2,000.00		-2,000.00 Dr
W016-Staff Welfare Expenses-420203001		2,000.00		-2,000.00 Dr
Operating Expenses-4204		48,30,510.04	4,50,385.94	-43,80,124.10 Dr
Audit Fees-420420		67,500.00	30,000.00	-37,500.00 Dr
Audit fees- Statutory-420420001		67,500.00	30,000.00	-37,500.00 Dr
W016 -Audit Fees- Statutory-420420001		67,500.00	30,000.00	-37,500.00 Dr
Class Room Training - Adv ITT-420425		1,80,000.00		-1,80,000.00 Dr
Adv ITT - Faculty Honorarium-420425002		1,80,000.00		-1,80,000.00 Dr
W016-Adv ITT - Faculty Honorarium-420425002		1,80,000.00		-1,80,000.00 Dr
Class Room Training - GMCS 2-420426		1,80,000.00		-1,80,000.00 Dr
GMCS 2 - Faculty Honorarium-420426002		1,80,000.00		-1,80,000.00 Dr
W016-GMCS 2 - Faculty Honorarium-420426002		1,80,000.00		-1,80,000.00 Dr
Class Room Training - GMCS-420414		45,000.00	45,000.00	
GMCS - Honorarium-420414002		45,000.00	45,000.00	
W016 -GMCS - Honorarium-420414002		45,000.00	45,000.00	
Class Room Training - ITT-420416		4,95,000.00		-4,95,000.00 Dr
ITT - Faculty Honorarium-420416002		4,95,000.00		-4,95,000.00 Dr
W016 -ITT - Faculty Honorarium-420416002		4,95,000.00		-4,95,000.00 Dr
Class Room Training - Orientation-420415		3,60,000.00		-3,60,000.00 Dr
Orientation- Honorarium-420415002		3,60,000.00		-3,60,000.00 Dr
W016 -Orientation- Honorarium-420415002		3,60,000.00		-3,60,000.00 Dr
Journal Subscription Expenses-420401		22,000.00		-22,000.00 Dr
Members Journal - Courier Exp-420401003		22,000.00		-22,000.00 Dr
W016-Members Journal - Courier Exp-420401003		22,000.00		-22,000.00 Dr
Meeting Expenses-420419		3,956.00		-3,956.00 Dr
Meeting -Misc expenses-420419008		3,956.00		-3,956.00 Dr
W016-Meeting -Misc expenses -420419008		490.00		-490.00 Dr
W016-Meeting -Misc expenses-420419008		3,466.00		-3,466.00 Dr
Other Expenses-420423		9,61,716.54	65,701.94	-8,96,014.60 Dr
Bank Commission-420423004		3,844.23		-3,844.23 Dr
W016 -Bank Commission-420423004		3,844.23		-3,844.23 Dr
GST Expense-420423029		6,52,582.52	50,561.64	-6,02,020.88 Dr
W016-CGST Expense-420423029		3,26,291.26	25,280.82	-3,01,010.44 Dr
W016-SGST Expense-420423029		3,26,291.26	25,280.82	-3,01,010.44 Dr
Interest Expenses-420423036		2,20,669.00		-2,20,669.00 Dr
W016-Interest Expenses-420423036		2,20,669.00		-2,20,669.00 Dr
Misc Exp-420423017		84,620.79	15,140.30	-69,480.49 Dr
W016 -Misc Exp-420423017		644.00	60.00	-584.00 Dr
W016-Misc Exp-420423017		83,962.16	15,000.00	-68,962.16 Dr
W016-Round Off-420423017		14.63	80.30	+65.67 Cr
Postage and Telephone-420407		27,109.10	564.00	-26,545.10 Dr
Postage & telegram-420407001		11,598.10		-11,598.10 Dr
W016 -Postage & Telegram-420407001		11,598.10		-11,598.10 Dr
Telephone Expenses-420407002		15,511.00	564.00	-14,947.00 Dr
W016 -Telephone Expenses-420407002		15,247.00	564.00	-14,683.00 Dr
W016-Telephone Expenses(9997@18)-420407002		264.00		-264.00 Dr
<b>Carried Over</b>		<b>5,74,34,809.13</b>	<b>6,10,65,282.21</b>	<b>+36,30,473.08 Cr</b>

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Kolhapur Branch of WIRC of ICAI

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>5,74,34,809.13</b>	<b>6,10,65,282.21</b>	<b>+36,30,473.08 Cr</b>
Professional Expenses-420413		73,550.00		-73,550.00 Dr
Consultant Fees-420413001		64,000.00		-64,000.00 Dr
W016-Consultant Fees-420413001		64,000.00		-64,000.00 Dr
Manpower & others services-420413002		9,550.00		-9,550.00 Dr
W016-Manpower & others services(contractor)-420413002		9,550.00		-9,550.00 Dr
Rent Rates & Taxes-420408		8,73,054.00	2,57,120.00	-6,15,934.00 Dr
Electricity Charges-420408009		6,61,820.00	55,000.00	-6,06,820.00 Dr
W016 -Electricity Charges-420408009		6,61,820.00	55,000.00	-6,06,820.00 Dr
Taxes-420408002		80,459.00	1,94,525.00	+1,14,066.00 Cr
W016 -Taxes-420408002		80,459.00	1,94,525.00	+1,14,066.00 Cr
Water-420408003		1,30,775.00	7,595.00	-1,23,180.00 Dr
W016 -Water-420408003		1,30,775.00	7,595.00	-1,23,180.00 Dr
Repair & Maintenance-420411		15,31,726.56	52,000.00	-14,79,726.56 Dr
Repairs & Maintenance-420411002		11,74,726.56		-11,74,726.56 Dr
W016 -Repairs & Maintenance-420411002		11,63,376.56		-11,63,376.56 Dr
W016-Repairs & Maintenance(3707@18)-420411002		11,350.00		-11,350.00 Dr
Security Arrangements-420411001		3,57,000.00	52,000.00	-3,05,000.00 Dr
W016 -Security Arrangements-420411001		3,57,000.00	52,000.00	-3,05,000.00 Dr
Technology Expenses-420406		9,897.84		-9,897.84 Dr
Broadband (INTERNET) Expenses-420406002		9,897.84		-9,897.84 Dr
W016 -Broadband (INTERNET) Expenses-420406002		9,897.84		-9,897.84 Dr
Printing and Stationery-4203		1,28,758.64		-1,28,758.64 Dr
Printing & Stationery-420301		1,28,758.64		-1,28,758.64 Dr
Printing And Stationery-420301001		1,28,758.64		-1,28,758.64 Dr
W016-Printing And Stationery-420301001		1,28,758.64		-1,28,758.64 Dr
Seminar and Programs-4201		16,76,718.49	7,150.00	-16,69,568.49 Dr
Seminar Expenses-420101		7,42,188.60	5,000.00	-7,37,188.60 Dr
Seminar - Catering Charges-420101005		2,47,510.00		-2,47,510.00 Dr
W016 -Seminar - Catering Charges-420101005		2,43,510.00		-2,43,510.00 Dr
W016-Seminar - Catering Charges(9963@18)-420101005		4,000.00		-4,000.00 Dr
Seminar -Mementos-420101010		20,185.00		-20,185.00 Dr
W016 -Seminar -Mementos-420101010		20,185.00		-20,185.00 Dr
Seminar -Misc expenses-420101013		1,13,951.00	5,000.00	-1,08,951.00 Dr
W016 -Seminar -Misc Expenses-420101013		150.00		-150.00 Dr
W016-Seminar -Misc expenses-420101013		1,13,801.00	5,000.00	-1,08,801.00 Dr
Seminar -Photo/Video-420101009		16,150.00		-16,150.00 Dr
W016 -Seminar -Photo/Video-420101009		16,150.00		-16,150.00 Dr
Seminar - Printing and Stationery-420101001		4,765.60		-4,765.60 Dr
W016 -Seminar - Printing and Stationery-420101001		4,765.60		-4,765.60 Dr
Seminar - Stay Charges-420101004		17,080.00		-17,080.00 Dr
W016 -Seminar - Stay Charges-420101004		17,080.00		-17,080.00 Dr
Seminar - Travel Air/Rail-420101006		22,748.00		-22,748.00 Dr
W016 -Seminar - Travel Air/Rail-420101006		22,748.00		-22,748.00 Dr
Seminar - Travel Car-420101007		12,120.00		-12,120.00 Dr
W016 -Seminar - Travel Car-420101007		12,120.00		-12,120.00 Dr
Seminar - Venue Charges-420101003		2,87,679.00		-2,87,679.00 Dr
W016-Seminar - Venue Charges-420101003		2,87,679.00		-2,87,679.00 Dr
Seminar Students Exp-420102		8,01,934.90	2,150.00	-7,99,784.90 Dr
Seminar Students -Catering charges-420102005		7,37,368.00		-7,37,368.00 Dr
W016 -Seminar Students -Catering Charges-420102005		11,930.00		-11,930.00 Dr
W016-Seminar Students -Catering charges-420102005		7,25,438.00		-7,25,438.00 Dr
Seminar Students -Mementos-420102010		6,640.90		-6,640.90 Dr
W016-Seminar Students -Mementos-420102010		6,640.90		-6,640.90 Dr
<b>Carried Over</b>		<b>5,74,34,809.13</b>	<b>6,10,65,282.21</b>	<b>+36,30,473.08 Cr</b>

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Kolhapur Branch of WIRC of ICAI

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

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>5,74,34,809.13</b>	<b>6,10,65,282.21</b>	<b>+36,30,473.08 Cr</b>
Seminar Students -Misc expenses-420102013		34,387.00	2,150.00	-32,237.00 Dr
W016 -Seminar Students -Misc Expenses-420102013		1,250.00		-1,250.00 Dr
W016-Seminar Students -Misc expenses-420102013		33,137.00	2,150.00	-30,987.00 Dr
Seminar Students -Photo/Video-420102009		2,300.00		-2,300.00 Dr
W016-Seminar Students -Photo/Video-420102009		2,300.00		-2,300.00 Dr
Seminar Students -Printing and Stationery-420102001		2,351.00		-2,351.00 Dr
W016-Seminar Students -Printing and Stationery-420102001		2,351.00		-2,351.00 Dr
Seminar Students -Stay Charges-420102004		18,888.00		-18,888.00 Dr
W016 -Seminar Students -Stay Charges-420102004		18,888.00		-18,888.00 Dr
Sports &Tournament-420105		1,32,594.99		-1,32,594.99 Dr
Sports &Tournament -Misc expenses-420105013		1,32,594.99		-1,32,594.99 Dr
W016-Sports &Tournament -Misc expenses-420105013		1,32,594.99		-1,32,594.99 Dr
<b>Indirect Incomes-33</b>		<b>5,33,106.00</b>	<b>12,73,193.00</b>	<b>+7,40,087.00 Cr</b>
Other Income-3301		5,33,106.00	12,73,193.00	+7,40,087.00 Cr
Interest Received on Earmarked Funds-330103		5,33,106.00	5,85,465.00	+52,359.00 Cr
Interest - Other Earmarked funds Invt-330103008		5,33,106.00	5,85,465.00	+52,359.00 Cr
W016-Interest - Other Earmarked funds Invt-330103008		5,33,106.00	5,85,465.00	+52,359.00 Cr
Interest Received on Investment-330101			6,87,728.00	+6,87,728.00 Cr
Interest - Savings-330101001			8,512.00	+8,512.00 Cr
W016 -Interest - Savings-330101001			8,512.00	+8,512.00 Cr
Interest - Short Term FD-330101002			6,79,216.00	+6,79,216.00 Cr
W016 -Interest - Short Term FD-330101002			6,79,216.00	+6,79,216.00 Cr
<b>Indirect Expenses-43</b>		<b>43,70,560.08</b>		<b>-43,70,560.08 Dr</b>
Depreciation-4301		43,70,560.08		-43,70,560.08 Dr
Depreciation-Intangible Assets-430102		6,805.56		-6,805.56 Dr
Depreciation - Intangible Assets-430102001		6,805.56		-6,805.56 Dr
W016 -Depreciation - Intangible Assets-430102001		6,805.56		-6,805.56 Dr
Depreciation-Tangible Assets-430101		43,63,754.52		-43,63,754.52 Dr
Depreciation - Airconditioner-430101004		1,21,174.45		-1,21,174.45 Dr
W016 -Depreciation - Airconditioner-430101004		1,21,174.45		-1,21,174.45 Dr
Depreciation - Buiding-430101002		37,32,149.51		-37,32,149.51 Dr
W016 -Depreciation - Buiding-430101002		37,32,149.51		-37,32,149.51 Dr
Depreciation - Computer-430101009		1,97,824.98		-1,97,824.98 Dr
W016 -Depreciation - Computer-430101009		1,97,824.98		-1,97,824.98 Dr
Depreciation - Electrical Installation & Fittings-430101003		60,893.45		-60,893.45 Dr
W016 -Depreciation - Electrical Installation & Fittings-430101003		60,893.45		-60,893.45 Dr
Depreciation - Furniture & Fixtures-430101005		1,02,355.64		-1,02,355.64 Dr
W016 -Depreciation - Furniture & Fixtures-430101005		1,02,355.64		-1,02,355.64 Dr
Depreciation - office Equipment-430101006		1,49,356.49		-1,49,356.49 Dr
W016 -Depreciation - Office Equipment-430101006		1,49,356.49		-1,49,356.49 Dr
<b>Grand Total</b>		<b>6,23,38,475.21</b>	<b>6,23,38,475.21</b>	

For KOLHAPUR BRANCH OF WIRC OF ICAI

*[Signature]*  
Chairman

Vice Chairman

*[Signature]*  
Secretary

Treasurer



For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*[Signature]*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023

(22)

## Kolhapur Branch of WIRC of ICAI

### Balance Sheet

1-Apr-2022 to 31-Mar-2023

Liabilities	as at 31-Mar-2023	Assets	as at 31-Mar-2023
<b>Loans (Liability)</b>		<b>Capital Account-11</b>	<b>16,54,455.02</b>
<b>Current Liabilities-12</b>	<b>17,68,106.31</b>	Reserves & Surplus-1101	16,54,455.02
Duties & Taxes-1201	61,117.56	Earmarked Funds-110102	-1,18,58,702.71
Direct Tax-120101	20,689.00	Reserves-110101	1,35,13,157.73
Indirect Tax-120102	40,428.56	<b>Fixed Assets-21</b>	<b>7,57,65,714.83</b>
Sundry Creditors-1203	15,89,030.75	Intangible Assets-2102	28,194.44
Expenses Payable-Parties-120303	15,89,030.75	Software & Others-210201	28,194.44
Other Liabilities-1205	40,000.00	Tangible Assets-2101	7,57,37,520.39
Other Payable-120502	40,000.00	Airconditioner-210103	7,70,173.08
Provisions-1206	77,958.00	Computer-210109	4,64,229.15
Provisions for Expenses-120601	77,958.00	Electrical Installation & Fittings-210102	5,48,041.10
<b>Branch / Divisions-13</b>	<b>10,44,55,986.18</b>	Furniture & Fixtures-210104	9,21,200.74
Inter Head Balances- BS-61	10,44,55,986.18	Land & Building-210101	7,09,10,840.65
Inter Head- BS-6101	10,44,55,986.18	Office Equipment-210106	21,23,035.67
Building Grant-610104	10,13,49,274.00	<b>Investments-22</b>	<b>2,38,90,019.71</b>
Capital Grant-610102	13,57,896.50	Earmarked Investment-2202	1,11,73,772.71
Current Account-610117	-16,01,514.04	Earmarked Investment & Others-220202	1,11,73,772.71
ITT Centre Grant-610105	29,29,861.00	General Investment-2201	1,27,16,247.00
Regional Intra-Inter Unit A/c-610127	4,20,468.72	General Investment-FD with Bank-220101	1,27,16,247.00
<b>Suspense A/c-14</b>		<b>Current Assets-23</b>	<b>45,056.18</b>
		Deposits (Asset)-2301	1,74,400.00
		Security Deposit-230101	1,74,400.00
		Sundry Debtors-2303	-39,500.00
		Receivables-230301	39,500.00
		Cash-in-Hand-2304	2,111.00
		Cash-230401	2,111.00
		Bank Accounts-2305	-3,26,108.52
		Bank - Main Account-230501	3,26,108.52
		Other Assets-2306	2,34,153.70
		TDS Receivable-230606	2,34,153.70
		<b>Excess of expenditure over income</b>	<b>48,68,846.75</b>
		Opening Balance	
		Current Period	48,68,846.75
<b>Total</b>	<b>10,62,24,092.49</b>	<b>Total</b>	<b>10,62,24,092.49</b>

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G.G. Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023

For KOLHAPUR BRANCH OF WIRC OF ICAI

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



(23)



**Kolhapur Branch of WIRC of ICAI**  
**Income and Expenditure Statement**  
1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2022 to 31-Mar-2023
Opening Stock		<b>Sales Accounts-31</b>	<b>22,650.00</b>
<b>Purchase Accounts-41</b>	<b>34,000.00</b>	Publication Sales-3101	22,650.00
Branch Transfer Publication-4102	34,000.00	Publication Income-310101	22,650.00
Branch Transfer In-410201	34,000.00	<b>Direct Incomes-32</b>	<b>56,16,147.56</b>
<b>Direct Expenses-42</b>	<b>68,43,171.23</b>	Fees Received-3201	42,89,800.00
Employee Benefit Expenses-4202	6,64,720.00	Class Room Training Income-320104	42,89,800.00
Salary, Pension & Other Allowances-420201	6,62,720.00	Income Support Services-3204	1,57,684.00
Staff Welfare-420203	2,000.00	Income Support Services-320401	1,57,684.00
Operating Expenses-4204	43,80,124.10	Inter Head Balances- IE-51	2,94,000.00
Audit Fees-420420	37,500.00	Inter Head- IE-5101	2,94,000.00
Class Room Training - Adv ITT-420425	1,80,000.00	Staff & Admin Exp Grant-510104	2,94,000.00
Class Room Training - GMCS 2-420426	1,80,000.00	Seminars Participation Fees-3202	8,74,663.56
Class Room Training - IIT-420416	4,95,000.00	Seminar Income-320201	8,74,663.56
Class Room Training - Orientation-420415	3,60,000.00	<b>Indirect Incomes-33</b>	<b>7,40,087.00</b>
Journal Subscription Expenses-420401	22,000.00	Other Income-3301	7,40,087.00
Meeting Expenses-420419	3,956.00	Interest Received on Earmarked Funds-330103	52,359.00
Other Expenses-420423	8,96,014.60	Interest Received on Investment-330101	6,87,728.00
Postage and Telephone-420407	26,545.10	Closing Stock	
Professional Expenses-420413	73,550.00	Excess of expenditure over income	<b>48,68,846.75</b>
Rent Rates & Taxes-420408	6,15,934.00		
Repair & Maintenance-420411	14,79,726.56		
Technology Expenses-420406	9,897.84		
Printing and Stationery-4203	1,28,758.64		
Printing & Stationery-420301	1,28,758.64		
Seminar and Programs-4201	16,69,568.49		
Seminar Expenses-420101	7,37,188.60		
Seminar Students Exp-420102	7,99,784.90		
Sports & Tournament-420105	1,32,594.99		
<b>Indirect Expenses-43</b>	<b>43,70,560.08</b>		
Depreciation-4301	43,70,560.08		
Depreciation-Intangible Assets-430102	6,805.56		
Depreciation-Tangible Assets-430101	43,63,754.52		
<b>Total</b>	<b>1,12,47,731.31</b>	<b>Total</b>	<b>1,12,47,731.31</b>

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023

For KOLHAPUR BRANCH OF WIRC OF ICAI

*[Signature]* Chairman  
*[Signature]* Vice Chairman  
*[Signature]* Secretary  
*[Signature]* 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

**W016-BANK OF INDIA-230501001**  
Reconciliation Statement  
1-Apr-2022 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
29-3-2023	W016 -Party Control Alc-120303001	Amit Sando Rote	Payment	Cheque	420964	29-3-2023			3,720.00
30-3-2023	W016-Reading Room Security Deposit-120303001	Sai Susheel Nalage	Payment	Cheque	420989	30-3-2023			2,000.00
30-3-2023	W016-Reading Room Security Deposit-120303001	Nitish Shankarrao Patil	Payment	Cheque	420972	30-3-2023			2,000.00
30-3-2023	W016-MSEDCL-120303001	Maharashtra State Electricity Distribution Co.Ltd	Payment	Cheque	420970	30-3-2023			3,720.00
30-3-2023	W016-Reading Room Security Deposit-120303001	Pallavi Anil Mali	Payment	Cheque	420973	30-3-2023			2,000.00
30-3-2023	W016-Reading Room Security Deposit-120303001	Ameen Mushtaq Mujawar	Payment	Cheque	420975	30-3-2023			1,200.00
30-3-2023	W016-Reading Room Security Deposit-120303001	Dnyaneshwar Mangesh Patil	Payment	Cheque	420976	30-3-2023			1,500.00
30-3-2023	W016 -Party Control Alc-120303001	Computech Systems	Payment	Cheque	420978	30-3-2023			2,61,550.00
31-3-2023	W016-Raftar Security Services-120303001	Raftar Security Services	Payment	Cheque	420979	31-3-2023			26,460.00
31-3-2023	W016 -Party Control Alc-120303001	Niranjan Vijay Joshi	Payment	Cheque	420980	31-3-2023			7,500.00
31-3-2023	W016 -Party Control Alc-120303001	Swapnil Sadashiv Sadale	Payment	Cheque	420982	31-3-2023			8,170.00
31-3-2023	W016-Current Account-WIRC-610117100	Yourself for NEFT	Payment	Cheque	420981	31-3-2023			13,000.00
31-3-2023	W016 -Party Control Alc-120303001	Yourself for NEFT	Payment	Cheque	420983	31-3-2023			5,020.00
31-3-2023	W016 -Party Control Alc-120303001	Ashish Chandrashekhar Bhosale	Payment	Cheque	420985	31-3-2023			2,278.00
31-3-2023	W016 -Party Control Alc-120303001	Prajakta Joshi	Payment	Cheque	420986	31-3-2023			1,450.00
31-3-2023	W016 -Party Control Alc-120303001	Swapnil Sadale	Payment	Cheque	420987	31-3-2023			7,466.00
31-3-2023	W016 -Party Control Alc-120303001	Swami Agency	Payment	Cheque	420988	31-3-2023			8,190.00
31-3-2023	W016-SWAPNIL SADALE-120303001		Payment	Cheque	420990	31-3-2023			27,000.00
27-3-2023	W016-Rajesh Photography-120303001	Swapnil Sadashiv Sadale	Payment	Cheque	420960	27-3-2023	3-4-2023		1,200.00
28-3-2023	W016 -Party Control Alc-120303001	Swapnil Sadashiv Sadale	Payment	Cheque	420961	28-3-2023	3-4-2023		1,500.00
29-3-2023	W016-Jio Platforms Limited-120303001	Swapnil Sadashiv Sadale	Payment	Cheque	420962	29-3-2023	3-4-2023		471.00
30-3-2023	W016 -Party Control Alc-120303001	Yourself for NEFT	Payment	Cheque	420974	30-3-2023	3-4-2023		2,250.00
29-3-2023	W016 -Party Control Alc-120303001	Hotel New Spice	Payment	Cheque	420977	29-3-2023	4-4-2023		27,000.00
29-3-2023	W016 -Party Control Alc-120303001	Kanishk R Pednekar	Payment	Cheque	420958	29-3-2023	4-4-2023		21,000.00
29-3-2023	W016 -Party Control Alc-120303001	Hotel New Spice	Payment	Cheque	420959	29-3-2023	4-4-2023		10,800.00
29-3-2023	W016 -Party Control Alc-120303001	TEAM VK	Payment	Cheque	420963	29-3-2023	4-4-2023		5,300.00
29-3-2023	W016-Hotel Maratha Regency-120303001	Hotel Maratha Regency	Payment	Cheque	420965	29-3-2023	4-4-2023		5,356.00
29-3-2023	W016-Omega Stationers-120303001	Omega Stationers	Payment	Cheque	420966	29-3-2023	4-4-2023		2,153.00
30-3-2023	W016-Shree Computers-120303001		Payment	Cheque	420968	30-3-2023	4-4-2023		1,298.00
								Balance as per company books:	3,62,457.30
								Amounts not reflected in bank:	4,62,552.00
								Amounts not reflected in Company Books :	
								<b>Balance as per bank: 1,00,094.70</b>	
								Balance as per Imported Bank Statement :	
								Difference :	

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI

*Joshi*  
Chairman

Vice Chairman

*Ahankar*  
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

**W016-IDBI BANK-230501001**  
Reconciliation Statement  
1-Apr-2022 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
								Balance as per company books:	<b>2,888.20</b>
								Amounts not reflected in bank:	
								Amounts not reflected in Company Books:	
								<b>Balance as per bank:</b>	<b>2,888.20</b>
								Balance as per Imported Bank Statement :	
								Difference :	

For KOLHAPUR BRANCH OF WIRC OF ICAI

*[Signature]*  
Chairman

Vice Chairman

*[Signature]*  
Secretary

Treasurer



For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*[Signature]*

G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023

**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-2022 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
								Balance as per company books:	33,460.58
								Amounts not reflected in bank:	
								<b>Balance as per bank:</b>	<b>33,460.58</b>

For KOLHAPUR BRANCH OF WIRC OF ICAI

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



For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN: 105148 W

*[Signature]*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Name of the Branch: Kolhapur Branch of WIRC of ICAI**

**Financial year : 2022-2023**

**Period :01.04.2022 to 31.03.2023**

**Annexure - II (A) - TDS Receivable**

Name of Deductor	Financial Year	TAN of Deductor	Total Amount Paid / Credited(Rs.)	Total Tax Deducted(Rs.)	Whether Write-off in the previous years through P & L	Any amount Received from Head Office	Received Amount from Head Office
Bank of India	2022-23	KLPB01511G	6,24,880.00	62,488.00	No	No	No
Bank of India*	2022-23	KLPB01511G	12,667.00	2,095.00	No	No	No
Punjab National Bank	2022-23	KLPO00183B	6,27,134.00	-	N.A.	N.A.	N.A.
Bank of India	2021-22	KLPB01511G	6,16,054.00	61,606.00	No	No	No
Punjab National Bank	2021-22	KLPO00183B	6,08,388.00	-	N.A.	N.A.	N.A.
Bank of India	2020-21	KLPB01511G	6,70,281.00	50,272.00	No	No	No
Oriental Bank of Commerce	2020-21	KLPO00183B	5,08,731.00	-	N.A.	N.A.	N.A.
Defmacro Software Pvt Ltd	2020-21	DELD17006D	7,500.00	113.00	No	No	No
Bank of India	2019-20	KLPN00910A	7,02,336.00	70,234.00	No	Yes	70,234.00
IDBI Bank Ltd	2019-20	MUMI04922B	34,183.00	3,418.30	No	Yes	3,418.30
Oriental Bank of Commerce	2019-20	KLPO00183B	4,92,117.00	NIL	N.A.	N.A.	N.A.
Bank of India	2018-19	KLPN00910A	6,62,120.00	-	N.A.	N.A.	N.A.
IDBI Bank Ltd	2018-19	MUMI04922B	62,391.00	6,239.10	No	Yes	6,239.00
Oriental Bank of Commerce	2018-19	KLPO00183B	3,19,796.00	8,253.00	No	Yes	8,253.00

\* Total of all the years TDS Receivable should also tallied with Online Books of Accounts

Details of TAN of each Bank/Customer to be captured in online Tally while recording TDS

Current Year Entries (TDS receivable 2022-23) to be identified and matched with Form 26AS received from Head Office

**Notes :**

1. With respect to the TDS receivable figure for Financial Year 2022-23, we have observed the following :-

- The Head office provided the Branch with the details of 26AS in an excel Format (As updated upto 08-04-2023) based on which we are reporting the details.
- The TDS as reflecting in the Books with respect to Bank of India Limited is Rs. 64,583.00 out of which tds of Rs. 32,614.00 could only be confirmed from the details provided by Head Office. The difference of Rs. 31,969.00 is considered on the basis of Bank Account Statement as related TDS certificates are not received from the Bank Branch as well.



2. W016- TDS receivable Account -230606002 - Ledger account reflected the amount of Rs. 57579.70 and as explanation given by the managing committee, the balance contains the figures pertaining to year prior to the financial year 2016-2017.

3. Interest and TDS component on Sweep FD shown separately.

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

  
G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI  
 Chairman  
 Vice Chairman  
 Treasurer

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

Name of the Branch: Kolhapur Branch of WIRC of ICAI

Financial Year : 2022-2023

Period :01.04.2022 to 31.03.2023

Annexure II (B) : TDS Payable

Particulars	Opening Balance 1.4.2022 (A)	Credits for the period/ year (B)	Debits for the period /year (C)	Closing balance 30.09.2022 (D) A+B-C=D	Subsequent payment till 31.03.2023	Balance amount on 31.03.2023	Reasons for non payment as on 31.03.2023	Whether TDS deposited every month on time
TDS ON CONTRACTOR	1,342	22,564	22,717	1,189	1,189	-		Yes*
TDS ON RENT	-	-	-	-	-	-		
TDS ON PROFESSIONAL	18,000	1,32,000	1,30,500	19,500	19,500	-		Yes*
TDS ON COMMISSION	-	-	-	-	-	-		
TDS ON SALARY (IF ANY)	-	-	-	-	-	-		

\* The branch is regular in depositing TDS amount except for the following TDS payments which were delay for 2 days.

Sr. No.	Month	TDS Amount	Due Date	Date of Payment
1	Apr-22	480.00	07/05/2022	09/05/2022
2	Apr-22	9000.00	07/05/2022	09/05/2022
3	Dec-22	2778.00	07/01/2023	09/01/2023
4	Dec-22	18000.00	07/01/2023	09/01/2023

From TDS portal details, it is observed that there was a TDS Default summary of Rs. 77,800.00 which was due from 2010-11 to 2022-23. Compliance to be made. Interest on late payment of the above TDS amount was not paid.

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*

G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI

*Chairman*  
Chairman  
*Secretary*  
Secretary  
*Treasurer*  
Treasurer

(80)

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Name of the Branch: Kolhapur Branch of WIRC of ICAI**

Financial year : 2022-2023

Period :01.04.2022 to 31.03.2023

**Annexure III**

S. No.	Name of the Bank & Branch	Account No.	Amount of FD As on 01.04.2022	Date of making FD	Maturity Date	Matured During the period (In Rs)	Addition during the period (In Rs)	Adjust during the period (In Rs)	Closing as on 31.03.2023	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	BOI_Shahupuri	No. 090145110000782	8,73,130.95	30/12/2022	30/12/2023				9,15,153.95	9,58,233.95	6.00	Kolhapur	WIRC	Yes	9,15,153.95	Earmarked	42,023.00
2	BOI_Shahupuri	No. 0901451100008530	90,93,749.76	30/09/2022	30/09/2023				95,22,958.76	98,01,197.76	5.30	Kolhapur	WIRC	Yes	95,22,958.76	Earmarked	4,29,209.00
3	PNB_Shahupuri	No. 03573031024989	6,99,930.00	30/03/2023	30/03/2024				7,35,660.00	7,86,687.00	6.80	Kolhapur	WIRC	Yes	7,35,660.00	Earmarked	35,730.00
4	BOI_Shahupuri	No. 090145110010827	15,29,403.00	30/07/2022	30/07/2023				-	16,36,575.00	5.30	Kolhapur	WIRC	Yes	-	General	58,022.00
5	BOI_Shahupuri	No. 090145110011643	7,23,657.00	31/03/2023	31/03/2024				7,56,795.00	8,03,235.00	6.00	Kolhapur	WIRC	Yes	7,56,795.00	General	33,138.00
6	PNB_Shahupuri	No. 03573031003892	3,01,888.00	22/03/2023	22/03/2024				3,17,421.00	3,38,943.00	6.80	Kolhapur	WIRC	Yes	3,17,421.00	General	15,533.00
7	PNB_Shahupuri	No. 03573031003908	2,88,297.00	22/03/2023	22/03/2024				3,03,131.00	3,23,684.00	6.80	Kolhapur	WIRC	Yes	3,03,131.00	General	14,834.00
8	PNB_Shahupuri	No. 03573031003915	3,02,836.00	22/03/2023	22/03/2024				3,18,418.00	3,40,007.00	6.80	Kolhapur	WIRC	Yes	3,18,418.00	General	15,582.00
9	PNB_Shahupuri	No. 03573031003922	1,51,414.00	22/03/2023	22/03/2024				1,59,205.00	1,70,000.00	6.80	Kolhapur	WIRC	Yes	1,59,205.00	General	7,791.00
10	PNB_Shahupuri	No. 03573031005827	3,97,912.00	22/03/2023	22/03/2024				4,18,386.00	4,46,754.00	6.80	Kolhapur	WIRC	Yes	4,18,386.00	Earmarked	20,474.00
11	PNB_Shahupuri	No. 03573031005834	2,84,221.00	22/03/2023	22/03/2024				2,98,848.00	3,19,106.00	6.80	Kolhapur	WIRC	Yes	2,98,848.00	General	14,623.00
12	PNB_Shahupuri	No. 03573031005841	2,84,225.00	22/03/2023	22/03/2024				2,98,848.00	3,19,111.00	6.80	Kolhapur	WIRC	Yes	2,98,848.00	General	14,623.00
13	PNB_Shahupuri	No. 03573031005858	2,84,224.00	22/03/2023	22/03/2024				2,98,847.00	3,19,110.00	6.80	Kolhapur	WIRC	Yes	2,98,847.00	General	14,623.00
14	PNB_Shahupuri	No. 03573031005865	2,84,225.00	22/03/2023	22/03/2024				2,98,848.00	3,19,111.00	6.80	Kolhapur	WIRC	Yes	2,98,848.00	General	14,623.00
15	PNB_Shahupuri	No. 03573031005872	2,84,225.00	22/03/2023	22/03/2024				2,98,848.00	3,19,111.00	6.80	Kolhapur	WIRC	Yes	2,98,848.00	General	14,623.00
16	PNB_Shahupuri	No. 03573031005889	2,84,227.00	22/03/2022	22/03/2023				2,98,851.00	3,19,114.00	6.80	Kolhapur	WIRC	Yes	2,98,851.00	General	14,624.00
17	PNB_Shahupuri	No. 035710PU00001053	6,87,544.00	03/04/2023	03/04/2024				7,22,578.00	7,73,186.00	6.80	Kolhapur	WIRC	Yes	7,22,578.00	Earmarked	35,034.00
18	PNB_Shahupuri	No. 03573031011064	2,23,291.00	03/05/2022	03/05/2024				2,34,820.00	2,47,869.00	5.00	Kolhapur	WIRC	Yes	2,34,820.00	General	11,529.00
19	PNB_Shahupuri	No. 03573031011071	2,27,000.00	03/05/2022	03/05/2024				2,38,720.00	2,51,985.00	5.00	Kolhapur	WIRC	Yes	2,38,720.00	General	11,720.00
20	PNB_Shahupuri	No. 03573031016250	2,65,192.00	02/10/2021	02/09/2023				2,78,703.00	2,84,621.00	5.00	Kolhapur	WIRC	Yes	2,78,703.00	General	13,511.00
21	PNB_Shahupuri	No. 03573031016472	4,83,057.00	16/06/2022	16/06/2023				5,07,666.00	5,20,104.00	5.00	Kolhapur	WIRC	Yes	5,07,666.00	General	24,609.00
22	PNB_Shahupuri	No. 03573031027256	2,82,035.00	16/06/2022	16/06/2023				2,96,929.00	3,00,118.00	5.20	Kolhapur	WIRC	Yes	2,96,929.00	General	14,894.00
23	PNB_Shahupuri	No. 03573010000119	28,154.00	22/03/2023	22/03/2024				29,602.00	31,609.00	6.80	Kolhapur	WIRC	Yes	29,602.00	Earmarked	1,448.00
24	PNB_Shahupuri	No. 03573011004536	10,00,000.00	07/06/2022	07/06/2023				10,00,000.00	10,00,000.00	5.10	Kolhapur	WIRC	Yes	10,00,000.00	General	-
25	PNB_Shahupuri	No. 03573011004543	10,00,000.00	07/06/2022	07/06/2023				10,00,000.00	10,00,000.00	5.10	Kolhapur	WIRC	Yes	10,00,000.00	General	-
26	PNB_Shahupuri	No. 03573011004550	5,00,000.00	07/06/2022	07/06/2023				5,00,000.00	5,00,000.00	5.10	Kolhapur	WIRC	Yes	5,00,000.00	General	-
27	PNB_Shahupuri	No. 0357MPB1000900	6,58,786.00	01/09/2022	01/09/2023			6,81,913.00	10,99,929.00	11,06,670.00	5.50	Kolhapur	WIRC	Yes	10,99,929.00	Earmarked	26,144.00
28	PNB_Shahupuri	No. 035710PU00001211	10,45,575.00	15/05/2022	15/05/2023				10,99,929.00	11,06,670.00	5.10	Kolhapur	WIRC	Yes	10,99,929.00	General	54,354.00
29	PNB_Shahupuri	No. 035710PU00001202	10,45,575.00	15/05/2022	15/05/2023				10,99,929.00	11,06,670.00	5.10	Kolhapur	WIRC	Yes	10,99,929.00	General	54,354.00
30	PNB_Shahupuri	No. 035710PU00001196	10,45,575.00	15/05/2022	15/05/2023				10,99,929.00	11,06,670.00	5.10	Kolhapur	WIRC	Yes	10,99,929.00	General	54,354.00
31	BOI_Shahupuri	Sweep FD	-	-	-		57,75,000.00	52,34,000.00	5,41,000.00	-	5.00	Kolhapur	WIRC	Yes	5,41,000.00	Sweep FD	-
		<b>Subtotal &gt;&gt;&gt;&gt;</b>	<b>2,45,59,348.71</b>				<b>57,75,000.00</b>	<b>75,03,338.00</b>	<b>2,38,90,019.71</b>	<b>2,64,59,799.71</b>					<b>2,38,90,019.71</b>		<b>10,62,026.00</b>

As per the current Investment Policy of ICAI, Branches are permitted to invest in Fixed Deposits with a duration of ONE YEAR only in Nationalized Banks.

TAN OF BANK/CUSTOMER TO BE CAPTURED IN ONLINE TALLY WHILE RECORDING TDS RECEIVABLE ENTRY

Note :

1. Out of the above deposits with Nationalised Banks, following FD's are made with term more than one year.

FD Account No.	FD Amount	Date of making FD	Maturity Date
No. 03573031011064	2,23,291.00	03/05/2022	03/05/2024
No. 03573031011071	2,27,000.00	03/05/2022	03/05/2024
No. 03573031016250	2,65,192.00	02/10/2021	02/09/2023
No. 03573031016472	4,83,057.00	16/10/2021	16/09/2023

or Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*

G. G. Khandekar  
Partner / M. No. 041443

**20 MAY 2023**



**For KOLHAPUR BRANCH OF WIRC OF ICAI**

*[Signature]*  
Chairman

*[Signature]*  
Vice Chairman

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Name of the Branch: Kolhapur Branch of WIRC of ICAI

Financial year : 2022-2023

Period :01.04.2022 to 31.03.2023

Annexure - IV (A) - Fixed Assets Schedule

PARTICULARS	Rate of Depreciation	GROSS BLOCK			DEPRECIATION AND AMORTISATION			NET BLOCK	
		COST AT 01/04/2022	ADDITIONS	ADJUSTMENT	Cost AS AT 31/03/2023	ADDITION	ADJUSTMENT	WDV AS ON 31/03/2023	WDV AS ON 31-03-2022
<b>A. Tangible Assets:</b>									
01. Land - Free Hold	0%								
02. Land- Lease Hold	Refer Note								
03. Buildings (on freehold land)	5%	9,64,65,274.00			9,64,65,274.00	2,18,22,283.84		7,09,10,840.65	7,46,42,990.16
04. Electric Installations & Fix.	10%	11,29,200.00			11,29,200.00	5,20,265.45		5,48,041.10	6,08,934.55
05. Computers	60%	32,43,677.49	3,98,815.00		36,42,492.49	29,80,438.36		4,64,229.15	2,63,239.13
06. Air Conditioners	15%	20,97,646.00	1,00,221.40		21,97,867.40	13,06,519.87		7,70,173.08	7,91,126.13
07. Furniture & Fixtures	10%	18,66,621.51			18,66,621.51	8,43,065.13		9,45,420.77	10,23,566.38
08. Lifts	10%								
09. Office Equipments	15%	19,96,039.15	15,56,594.92		35,52,634.07	12,80,241.91		14,29,598.40	21,23,035.67
10. Vehicles	20%								
11. Library Books	100%				88,073.14	88,073.14		88,073.14	
<b>B. Intangible Asset:</b>									
01. Software	over estimated useful life	65,488.00	35,000.00		1,00,488.00	65,488.00		72,293.56	28,194.44
<b>Total</b>		10,69,52,019.29	20,90,631.32		10,90,42,650.61	2,89,06,375.70		3,32,76,935.79	7,57,65,714.83
<b>Previous Year</b>		10,77,53,581.87	5,70,615.82		10,69,52,019.29	2,68,30,002.31	13,72,178.40	2,89,06,375.70	7,80,45,643.59

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



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

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Name of the Branch: Kolhapur Branch of WIRC of ICAI**

**Financial year : 2022-2023**

**Period : 01.04.2022 to 31.03.2023**

**Annexure -IV (B) - List of all Additions (Item Wise)**

Sr No.	Name of Asset	Voucher Number	Date of Purchase	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 (rounding off)
1	Branch Website	W016/22/387/SR	20/09/2022	Asha Infotech		1	35,000.00	35,000.00	-	35,000.00
2	CCTV DVR 16 Ch with 12 Camera	W016/22/385/SR	21/09/2022	Shree Computers		1 Set	49,152.54	49,152.54	8,847.44	58,000.00
3	DSLR Camera - Canon EOS 1500D 18-55MM IS II	W016/22/708/SR	23/02/2023	M. G. Traders		1	32,161.02	32,161.02	5,788.98	37,950.00
4	CCTV Installation	W016/22/709/SR	23/02/2023	Shree Computers			50,847.45	50,847.45	9,152.54	60,000.00
5	CCTV DVR 32 Ch with 32 Camera	W016/22/710/SR	23/02/2023	Shree Computers		2 Set	1,54,661.25	3,09,322.50	55,678.04	3,65,001.00
6	Projector Benq EW600	W016/22/711/SR	23/02/2023	Shree Computers		1	44,140.63	44,140.63	12,359.38	56,500.00
7	Projector Benq MW560	W016/22/711/SR	23/02/2023	Shree Computers		5	32,578.13	1,62,890.65	45,609.38	2,08,500.00
8	Collar Mic - Shure SVX14IN/PGA31	W016/22/712/SR	24/02/2023	Beat Audio		2	21,000.00	42,000.00	7,560.00	49,560.00
9	Fan 400mm high speed wall fan	W016/22/713/SR	24/02/2023	Deepak Electricals		4	2,120.00	8,480.00	1,526.40	10,006.00
10	Fan 400mm high speed pedestal fan	W016/22/713/SR	24/02/2023	Deepak Electricals		2	2,550.00	5,100.00	918.00	6,018.00
11	Mobile Oppo Reno 8T	W016/22/714/SR	25/02/2023	Idea Mobile Gallery		1	22,880.51	22,880.51	4,118.49	26,999.00
12	45 KVA Liquid Cooled 3R1040TAG1 Generator	W016/22/715/SR	28/02/2023	Ashoka Engineers		1	4,66,101.69	4,66,101.69	83,898.30	5,50,000.00
13	Generator Cable	W016/22/728/SR	28/02/2023	Ashoka Engineers		5 Meter	338.98	1,694.90	305.08	2,000.00
14	Generator Installation	W016/22/729/SR	28/02/2023	Ashoka Engineers			11,016.94	11,016.94	1,983.04	13,000.00
15	10KVA/192v 3ph-1ph UPS	W016/22/716/SR	28/02/2023	Parshwa Enterprises		1	1,25,000.00	1,25,000.00	22,500.00	1,47,500.00
16	Fuji 3KVA/72vdc UPS	W016/22/716/SR	28/02/2023	Parshwa Enterprises		1	35,000.00	35,000.00	6,300.00	41,300.00
17	Microtek UPS 6500va/96v	W016/22/716/SR	28/02/2023	Parshwa Enterprises			43,500.00	43,500.00	7,830.00	51,330.00



Sr No.	Name of Asset	Voucher Number	Date of Purchase	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 (rounding off)
18	Exide Solar Blitz 12v/40ah Battery	W016/22/716/SR	28/02/2023	Parshwa Enterprises		8	4,650.00	37,200.00	10,416.00	47,616.00
19	1.5 TR Hi Wall Split AC 3 Star Rating (FTC 50P)	W016/22/717/SR	28/02/2023	Battery Power Solutions		2	50,110.70	1,00,221.40	23,218.96	1,23,441.00
20	Blue Star BWD3FMRGA Star Hot, Cold and Normal Water Dispenser with Refrigerator	W016/22/717/SR	28/02/2023	Battery Power Solutions		2	8,234.52	16,469.04	2,964.43	19,433.00
21	Blue Star SDLx15150B Water Cooler	W016/22/717/SR	28/02/2023	Battery Power Solutions		1	49,145.06	49,145.06	8,846.12	57,991.00
22	Dell Insp 3520 - Laptop	W016/22/718/SR	28/02/2023	Computech Systems		2	53,220.00	1,06,440.00	19,159.20	1,25,599.00
23	Dell 3710SFF - Desktop	W016/22/718/SR	28/02/2023	Computech Systems		5	58,475.00	2,92,375.00	52,627.50	3,45,002.00
24	HP InkTank Printer Wireless 419	W016/22/718/SR	28/02/2023	Computech Systems		1	12,712.00	12,712.00	2,288.16	15,000.00
25	Kyocera Zerox Machine 2040DN	W016/22/718/SR	28/02/2023	Computech Systems		1	31,780.00	31,780.00	5,720.40	37,500.00
	<b>TOTAL</b>							<b>20,90,631.33</b>	<b>3,99,615.84</b>	<b>24,90,246.00</b>

Total Value should match with Value of Additions in FA Schedule



For KOLHAPUR BRANCH OF WIRC OF ICAI

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



For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*[Signature]*

G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023

(34)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Name of the Branch: Kolhapur Branch of WIRC of ICAI

Financial year : 2022-2023

Period :01.04.2022 to 31.03.2023

Annexure - VI (A) - land Details as on 31.03.2023

Land Freehold/L and 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 2022	Whether the Land Purchased/Lease agreement contains any clause about the benefit to poor like economically weaker section
										N.A.

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI

*[Signature]*  
Chairman

*[Signature]*  
Vice Chairman

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

**Name of the Branch: Kolhapur Branch of WIRC of ICAI**

**Financial year : 2022-2023**

**Period :01.04.2022 to 31.03.2023**

**ANNEXURE - VI (B)**

**Name of the Branch: Kolhapur Branch of WIRC of ICAI**  
**Bank Details-31.03.2023**

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	035750110000273	Punjab National Bank	PUNB0035710	Current Account	Shahupuri, Kolhapur

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*

G. G. Khandekar  
Partner / M. No. 041443



**20 MAY 2023**



For KOLHAPUR BRANCH OF WIRC OF ICAI

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

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Name of the Branch: Kolhapur Branch of WIRC of ICAI**

**Financial year : 2022-2023**

**Period :01.04.2022 to 31.03.2023**

**Annexure - V - Budget Vs Actual for 2022-23**

**STATEMENT OF INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	Budget 2022-23	Actuals 2022-23	Increase/Decrease	Increase/Decrease %	Reasons for Variance using Budget Numbers Prorata to make them comparable with Actuals year to date
<b>INCOME</b>					
Revenue Grant	2,00,000	2,00,000	-	0%	
Membership Fee Grant	58,000	58,000	-	0%	
Seminar Grant				0%	
Branch Administration Grant	-		-	0%	
Audit Fee Grant	36,000	36,000	-	0%	
Special Grant and Student Association Grant	-	-	-	0%	
Public Relation Grant	-	-	-	0%	
Branch Orientation Grant	-	-	-	0%	
<b>Income from Support Services</b>	-	1,57,684	1,57,684	0%	
Journal & Newsletters	-	-	-	0%	
Seminar Income-Members	7,30,000	6,75,240	(54,760)	-8%	
Seminar Income-Students	90,000	1,61,700	71,700	80%	
Seminar Income-Non Members	-	14,174	14,174	0%	
Sponsorship Receipts	-	23,550	23,550	0%	
ITT Course Income	7,46,000	9,31,650	1,85,650	25%	



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PARTICULARS	Budget 2022-23	Actuals 2022-23	Increase/Decrease	Increase/D Decrease %	Reasons for Variance using Budget Numbers Prorata to make them comparable with Actuals year to date
AITT Course Income	3,49,000	4,81,250	1,32,250	38%	
Income from GMCS	7,50,000	7,49,500	(500)	0%	
Orientation Program Income	11,73,000	14,76,500	3,03,500	26%	
Reading Room Income	6,05,000	6,50,900	45,900	8%	
Income From Coaching Classes Including Reading Room	-	-	-	0%	
Publication Income	-	22,650	22,650	0%	
Commission on Sale of Publications	-	-	-	0%	
Interest on Investments*	12,55,000	7,40,087	(5,14,913)	-41%	
Other Income	-	-	-	0%	
Prior Period Adjustments (if any)	-	-	-	0%	
<b>Grand Total Income</b>	<b>59,92,000</b>	<b>63,78,885</b>	<b>3,86,885</b>	<b>6%</b>	
<b>EXPENSES</b>					
Seminars and training programmes- Members	8,25,000	7,37,189	(87,811)	-11%	
Seminars Expenses- Students	1,80,000	7,99,785	6,19,785	344%	
Sports & Tournaments	-	1,32,595	1,32,595	0%	
Audit Fee	30,000	47,500	17,500	58%	
Salary, pension and other empl benefits	8,25,000	6,64,720	(1,60,280)	-19%	
Printing and stationery	60,000	1,28,759	68,759	115%	
Professional fees paid to consultants	-	73,550	73,550	0%	
Postage and telephone	26,000	26,545	545	2%	
Rent, rates and taxes	8,20,000	8,10,459	(9,541)	-1%	
GST Expense - Ineligible Input Tax Credit included	1,83,000	6,02,021	4,19,021	229%	
Interest Expenses		2,20,669	2,20,669	0%	
Misc Expenses	80,000	69,480	(10,520)	-13%	
Travelling and conveyance	15,000	-	(15,000)	-100%	
Catering expenses ( not related to seminars )	15,000	-	(15,000)	-100%	
Bank Charges	3,000	3,844	844	28%	



PARTICULARS	Budget 2022-23	Actuals 2022-23	Increase/Decrease	Increase/Decrease %	Reasons for Variance using Budget Numbers Prorata to make them comparable with Actuals year to date
Courier Charges - Postage, Telephone & Teleg	-	9,898	9,898	0%	
Meeting Expenses	-	3,956	3,956	0%	
ITT Course expenses	3,94,000	4,95,000	1,01,000	26%	
AITT Course expenses	2,75,000	1,80,000	(95,000)	-35%	
GMCS Classes expenses	4,25,000	1,80,000	(2,45,000)	-58%	
Orientation Program related expenses	5,13,000	3,60,000	(1,53,000)	-30%	
Repairs and maintenance	9,49,000	14,79,727	5,30,727	56%	
Members Newsletters - Branches	48,000	22,000	(26,000)	-54%	
Expenses On Coaching Classes	-	-	-	0%	
Certificate Course Expenditure	-	-	-	0%	
Campus Interview Expenditure	-	-	-	0%	
Publication Expenditure	-	34,000	34,000	0%	
Other Expenses	-	-	-	0%	
Depreciation and amortisation expense	42,85,000	43,70,560	85,560	2%	
Prior Period Adjustments if any(Excess Provisi	-	(2,04,525)	(2,04,525)	0%	
<b>Grand Total Expenditure</b>	<b>99,51,000</b>	<b>1,12,47,731</b>	<b>12,96,731</b>	<b>13%</b>	
<b>Total Surplus</b>	<b>(39,59,000)</b>	<b>(48,68,847)</b>	<b>(9,09,847)</b>	<b>23%</b>	



For KOLHAPUR BRANCH OF WIRC OF ICAI  
 Chairman  
 Vice Chairman  
 Secretary  
 Treasurer



For Khire Khandekar & Kirloskar  
 Chartered Accountants  
 FRN : 105148 W

*G. G. Khandekar*

G. G. Khandekar  
 Partner / M. No. 041443

20 MAY 2023



# PUBLICATION ACCOUNT (FORMAT-A)

KOLHAPUR BRANCH OF WIRC OF ICAI

ICAI PUBLICATION ACCOUNT FOR THE PERIOD 01.04.2022 - 31.03.2023

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)
<b>A</b>	<b>PUBLICATION STOCK ACCOUNT OF ICAI :</b>								
1	OPENING STOCK (AS ON 01.04.2022)	-	-	-	-	-	-	-	-
2	ADD: PUBLICATION RECEIVED DURING 01.04.2022-31.03.2023	-	-	-	-	-	-	-	-
3	LESS: PUBLICATION SOLD DURING 01.04.2022-31.03.2023	-	-	-	-	-	-	-	-
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 31.03.2023	-	-	-	-	-	-	-	-
<b>B</b>	<b>SALES PROCEED REMITTED towards Publications during the period</b> Link: <a href="https://easypay.axisbank.co.in/easypay/makePayment?mid=MzUxNDY%3D">https://easypay.axisbank.co.in/easypay/makePayment?mid=MzUxNDY%3D</a>								
11	TOTAL REMITTANCES								
<b>C</b>	<b>PUBLICATION SALES PAYABLE ACCOUNT :</b>								
12	OPENING PAYABLE (AS ON 01.04.2022)								
13	ADD: TOTAL SALES DURING 01.04.2022-31.03.2023 (As mentioned in A3 above)								
14	LESS : COMMISSION ON SALE OF PUBLICATION for period 01.04.2022-31.03.2023								
15	LESS: AMOUNT REMITTED Towards Publications (AS PER B11 ABOVE)								
16	BALANCE PAYABLE AS ON 31.03.2023 (12+13-14-15)								



17	SUPPLIES MADE TO YOUR BRANCH ON OUTRIGHT SALE BASIS W.E.F 01.08.2018.(Refer to Note 5)								
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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 Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G. G. Khandekar*

G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI  
Chairman Vice Chairman Secretary Treasurer  
*Chairman* *Vice Chairman* *Secretary* *Treasurer*

FORMAT B ITEM WISE PUBLICATION STOCK DETAILS OF SALEABLE STOCK - 01.04.2022 - 31.03.2023

Name of Branch:- Kolhapur Branch of WIRC of ICAI

Sr. No.	Bar Code	Name of Publications	Sale price (in Rs.)	Quantity (Units)						Amount (in Rs.)						
				Opening Stock	Recd. During period	Excess/sh ortage recd.	Compl. Issued/ Returned /Obsolete / Transfer etc	Closing Stock	Sales	Closing Stock	Opening Stock	Recd. During period	Excess/sh ortage recd.	Compl. Issued/ Returned /Obsolete / Transfer etc	Sales	Closing Stock
				0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL BOS PUBLICATIONS</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL BOS &amp; Institute's PUBLICATIONS</b>		0	0	0	0	0	0	0	0	0	0	0	0	0

NIL

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*G.G. Khandekar*  
G. G. Khandekar  
Partner / M. No. 041443



20 MAY 2023



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

## 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 01.04.2022 - 31.03.2023

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					185						106	101									
ADD: FREE STOCK RECEIVED					315						111	237									
LESS: FREE STOCK ISSUED					396						133	252									
LESS/ADD: SHORTAGES/EXCESS, If any																					
LESS: OBSOLETE STOCK																					
LESS: COMPLIMENTARIES ISSUED																					
LESS: RETURNS/TRANSFERRED																					
<b>CLOSING STOCK As on 31.03.2023</b>					104						84	86									

For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*Khandekar*

G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023



For KOLHAPUR BRANCH OF WIRC OF ICAI

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

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

**KOLHAPUR BRANCH OF WIRC 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 Head Office 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 2022-2023 and discrepancies (Excess/Shortage) noticed on such verification, if any, have been properly dealt with in the books of account.
5. The details of Excess / Shortage, if any noticed / accounted for during the year 2022-2023, is as under:

**N.A.**

  
**Secretary**

  
**Treasurer**

  
**Chairman**

**Statutory Auditors**



For Khire Khandekar &  
Kirloskar

Chartered Accountants  
FRN.105148W





CA Ganesh G. Khandekar

Partner

Membership No.041443

UDIN:

23041443BGUHKM3736

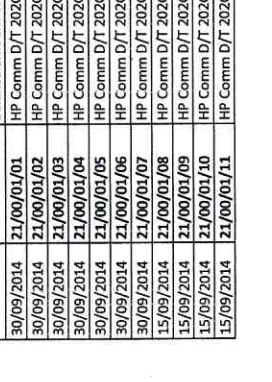
Place of Signature: Kolhapur

Date: 20.05.2023

**Tangible Assets- 31.03.2023**

**Airconditioner-210103**

Date	New Code	Fixed Asset Name	Indetification No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
04/10/2014	41/00/01/01	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	01	1	50,000.00				50,000.00	31,142.52	2,828.62	33,971.15	33,971.15	16,028.85	18,857.48
04/10/2014	41/00/01/02	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	02	1	50,000.00				50,000.00	31,142.52	2,828.62	33,971.15	33,971.15	16,028.85	18,857.48
04/10/2014	41/00/01/03	1.0 TR HI Wall Split AC 3 Star Rating (FHC 35P)	03	1	33,614.00				33,614.00	20,936.50	1,901.63	22,838.12	22,838.12	10,775.88	12,677.50
04/10/2014	41/00/01/04	1.0 TR HI Wall Split AC 3 Star Rating (FHC 35P)	04	1	33,614.00				33,614.00	20,936.50	1,901.63	22,838.12	22,838.12	10,775.88	12,677.50
04/10/2014	41/00/01/05	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	05	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/06	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	06	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/07	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	07	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/08	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	08	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/09	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	09	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/10	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	10	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/11	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	11	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/12	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	12	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/13	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	13	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/14	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	14	1	39,258.00				39,258.00	24,451.86	2,220.92	26,672.78	26,672.78	12,585.22	14,806.14
04/10/2014	41/00/01/15	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	15	1	49,529.00				49,529.00	30,849.16	2,801.98	33,651.14	33,651.14	15,877.86	18,679.84
04/10/2014	41/00/01/16	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	16	1	49,529.00				49,529.00	30,849.16	2,801.98	33,651.14	33,651.14	15,877.86	18,679.84
04/10/2014	41/00/01/17	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	17	1	49,529.00				49,529.00	30,849.16	2,801.98	33,651.14	33,651.14	15,877.86	18,679.84
04/10/2014	41/00/01/18	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	18	1	49,529.00				49,529.00	30,849.16	2,801.98	33,651.14	33,651.14	15,877.86	18,679.84
04/10/2014	41/00/01/19	2.0 TR HI Wall Split AC 3 Star Rating (FHC 60P)	19	1	49,529.00				49,529.00	30,849.16	2,801.98	33,651.14	33,651.14	15,877.86	18,679.84
04/10/2014	41/00/04/01	1.5 TR Cassette Type AC (FHC20E)	01	1	76,182.00				76,182.00	47,450.00	4,309.80	51,759.80	51,759.80	24,422.20	28,732.00
04/10/2014	41/00/04/02	1.5 TR Cassette Type AC (FHC20E)	02	1	76,182.00				76,182.00	47,450.00	4,309.80	51,759.80	51,759.80	24,422.20	28,732.00
04/10/2014	41/00/04/03	1.5 TR Cassette Type AC (FHC20E)	03	1	76,182.00				76,182.00	47,450.00	4,309.80	51,759.80	51,759.80	24,422.20	28,732.00
04/10/2014	41/00/04/04	1.5 TR Cassette Type AC (FHC20E)	04	1	76,182.00				76,182.00	47,450.00	4,309.80	51,759.80	51,759.80	24,422.20	28,732.00
04/10/2014	41/00/04/05	2.0 TR Cassette Type AC (FHC20E)	05	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/06	2.0 TR Cassette Type AC (FHC20E)	06	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/07	2.0 TR Cassette Type AC (FHC20E)	07	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/08	2.0 TR Cassette Type AC (FHC20E)	08	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/09	2.0 TR Cassette Type AC (FHC20E)	09	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/10	2.0 TR Cassette Type AC (FHC20E)	10	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/11	2.0 TR Cassette Type AC (FHC20E)	11	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/12	2.0 TR Cassette Type AC (FHC20E)	12	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/13	2.0 TR Cassette Type AC (FHC20E)	13	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/14	2.0 TR Cassette Type AC (FHC20E)	14	1	79,105.00				79,105.00	49,270.59	4,475.16	53,745.75	53,745.75	25,359.25	29,834.41
04/10/2014	41/00/04/15	2.25 TR Cassette Type AC (FHC28E)	15	1	97,206.00				97,206.00	60,544.85	5,499.17	66,043.98	66,043.98	31,162.02	36,661.20
04/10/2014	41/00/04/16	2.25 TR Cassette Type AC (FHC28E)	16	1	97,206.00				97,206.00	60,544.85	5,499.17	66,043.98	66,043.98	31,162.02	36,661.20
28/02/2023	41/00/01/20	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	20	1	-	50,110.70			50,110.70	-	1,252.77	1,252.77	1,252.77	48,857.93	-
28/02/2023	41/00/01/21	1.5 TR HI Wall Split AC 3 Star Rating (FHC 50P)	21	1	-	50,110.70			50,110.70	-	1,252.77	1,252.77	1,252.77	48,857.93	-
Total >>		Airconditioner-210103			20,97,646.00	1,00,221.40			21,97,867.40	13,06,519.87	1,21,174.45	-	14,27,694.32	7,70,173.08	7,91,126.13



**Computer-210109**

Date	New Code	Fixed Asset Name	Indetification No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
		Balance amount of Computer to be written off			2,80,207.00				2,80,207.00	2,80,207.00	-	-	2,80,207.00	-	-
30/09/2014	21/00/01/01	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	01	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/02	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	02	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/03	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	03	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/04	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	04	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/05	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	05	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/06	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	06	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
30/09/2014	21/00/01/07	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	07	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
15/09/2014	21/00/01/08	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	08	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
15/09/2014	21/00/01/09	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	09	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
15/09/2014	21/00/01/10	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	10	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06
15/09/2014	21/00/01/11	HP Comm D/T 202G2, Monitor 18.5"Hp/Compa	11	1	47,379.00				47,379.00	47,379.00	116.44	47,301.37	47,301.37	77.63	194.06







Date	New Code	Fixed Asset Name	Identif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
18/04/2014	21/00/13/84	Excide Tubular Battery 12V/200AH	84	1	95.85			-	95.85	95.85			95.85	-	-
18/04/2014	21/00/13/85	Excide Tubular Battery 12V/200AH	85	1	95.85			-	95.85	95.85			95.85	-	-
18/04/2014	21/00/13/86	Excide Tubular Battery 12V/200AH	86	1	95.85			-	95.85	95.85			95.85	-	-
18/04/2014	21/00/13/87	Excide Tubular Battery 12V/200AH	87	1	95.85			-	95.85	95.85			95.85	-	-
18/04/2014	21/00/13/88	Excide Tubular Battery 12V/200AH	88	1	95.85			-	95.85	95.85			95.85	-	-
18/04/2014	21/00/08/01	Microtek 10 Kva Online Ups - 3PH - 3 PH	01	1	1,20,640.00			-	1,20,640.00	1,20,145.86	296.48		1,20,442.34	197.66	494.14
18/04/2014	21/00/08/02	Microtek 10 Kva Online Ups - 3PH - 3 PH	02	1	1,20,640.00			-	1,20,640.00	1,20,145.86	296.48		1,20,442.34	197.66	494.14
19/04/2017	21/00/13/90	Excide Invaplus 1500-12V/150 Ah Battery	90	1	153.60			-	153.60	153.60			153.60	-	-
19/04/2017	21/00/13/91	Excide Invaplus 1500-12V/150 Ah Battery	91	1	153.60			-	153.60	153.60			153.60	-	-
30/06/2017	21/00/03/03	Canon LBP 2900B - Printer	03	1	8,000.00			-	8,000.00	7,918.08	49.15		7,967.23	32.77	81.92
01/02/2019	21/00/12/03	Dell Laptop_IJP 3567 Black 7th Gen_i3_4GB_1TB_48LDDLD	03	1	26,906.78			-	26,906.78	25,356.95	929.90		26,286.85	619.93	1,549.83
01/02/2019	21/00/12/04	Dell Laptop_IJP 3567 Black 7th Gen_i3_4GB_1TB_6RFDL2	04	1	26,906.78			-	26,906.78	25,356.95	929.90		26,286.85	619.93	1,549.83
19/01/2022	21/00/13/92	Battery 1500 FBTO-BTT-1500 FC	92	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/93	Battery 1500 FBTO-BTT-1500 FC	93	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/94	Battery 1500 FBTO-BTT-1500 FC	94	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/95	Battery 1500 FBTO-BTT-1500 FC	95	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/96	Battery 1500 FBTO-BTT-1500 FC	96	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/97	Battery 1500 FBTO-BTT-1500 FC	97	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/98	Battery 1500 FBTO-BTT-1500 FC	98	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/99	Battery 1500 FBTO-BTT-1500 FC	99	1	12,500.48			-	12,500.48	1,875.07	6,375.24		8,250.32	4,250.16	10,625.41
19/01/2022	21/00/13/100	Excide Solar-Blitz 12V/40Ah Tubular Battery	100	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/101	Excide Solar-Blitz 12V/40Ah Tubular Battery	101	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/102	Excide Solar-Blitz 12V/40Ah Tubular Battery	102	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/103	Excide Solar-Blitz 12V/40Ah Tubular Battery	103	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/104	Excide Solar-Blitz 12V/40Ah Tubular Battery	104	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/105	Excide Solar-Blitz 12V/40Ah Tubular Battery	105	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/106	Excide Solar-Blitz 12V/40Ah Tubular Battery	106	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/107	Excide Solar-Blitz 12V/40Ah Tubular Battery	107	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/108	Excide Solar-Blitz 12V/40Ah Tubular Battery	108	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/109	Excide Solar-Blitz 12V/40Ah Tubular Battery	109	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/110	Excide Solar-Blitz 12V/40Ah Tubular Battery	110	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/111	Excide Solar-Blitz 12V/40Ah Tubular Battery	111	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/112	Excide Solar-Blitz 12V/40Ah Tubular Battery	112	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/113	Excide Solar-Blitz 12V/40Ah Tubular Battery	113	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/114	Excide Solar-Blitz 12V/40Ah Tubular Battery	114	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/115	Excide Solar-Blitz 12V/40Ah Tubular Battery	115	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/116	Excide Solar-Blitz 12V/40Ah Tubular Battery	116	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/117	Excide Solar-Blitz 12V/40Ah Tubular Battery	117	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/118	Excide Solar-Blitz 12V/40Ah Tubular Battery	118	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/119	Excide Solar-Blitz 12V/40Ah Tubular Battery	119	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/120	Excide Solar-Blitz 12V/40Ah Tubular Battery	120	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/121	Excide Solar-Blitz 12V/40Ah Tubular Battery	121	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/122	Excide Solar-Blitz 12V/40Ah Tubular Battery	122	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/123	Excide Solar-Blitz 12V/40Ah Tubular Battery	123	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/124	Excide Solar-Blitz 12V/40Ah Tubular Battery	124	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/125	Excide Solar-Blitz 12V/40Ah Tubular Battery	125	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/126	Excide Solar-Blitz 12V/40Ah Tubular Battery	126	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/127	Excide Solar-Blitz 12V/40Ah Tubular Battery	127	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/128	Excide Solar-Blitz 12V/40Ah Tubular Battery	128	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/129	Excide Solar-Blitz 12V/40Ah Tubular Battery	129	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/130	Excide Solar-Blitz 12V/40Ah Tubular Battery	130	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/131	Excide Solar-Blitz 12V/40Ah Tubular Battery	131	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/132	Excide Solar-Blitz 12V/40Ah Tubular Battery	132	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
19/01/2022	21/00/13/133	Excide Solar-Blitz 12V/40Ah Tubular Battery	133	1	5,696.00			-	5,696.00	854.40	2,904.96		3,759.36	1,936.64	4,841.60
28/02/2023	2022/23/001	Dell Insp 3520 - Laptop	05	1	-	53,220.00		-	53,220.00	-	5,322.00		5,322.00	47,898.00	-
28/02/2023	2022/23/002	Dell Insp 3520 - Laptop	06	1	-	53,220.00		-	53,220.00	-	5,322.00		5,322.00	47,898.00	-
28/02/2023	2022/23/003	Dell 37105FF - Desktop	49	1	-	58,475.00		-	58,475.00	-	5,847.50		5,847.50	52,627.50	-
28/02/2023	2022/23/004	Dell 37105FF - Desktop	50	1	-	58,475.00		-	58,475.00	-	5,847.50		5,847.50	52,627.50	-



Date	New Code	Fixed Asset Name	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
28/02/2023	2022/23/005	Dell 3710SFF - Desktop	51	-	58,475.00	-	-	58,475.00	-	5,847.50	-	5,847.50	52,627.50	-
28/02/2023	2022/23/006	Dell 3710SFF - Desktop	52	-	58,475.00	-	-	58,475.00	-	5,847.50	-	5,847.50	52,627.50	-
28/02/2023	2022/23/007	Dell 3710SFF - Desktop	53	-	58,475.00	-	-	58,475.00	-	5,847.50	-	5,847.50	52,627.50	-
Total >>		Computer-210109		32,43,677.48	3,98,815.00	-	-	36,42,492.48	29,80,438.35	1,97,824.98	-	31,78,263.33	4,64,229.15	2,63,239.13

**Electrical Installation & Fittings-210102**

Date	New Code	Fixed Asset Name	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
29/09/2014	51/00/02/01	Electrical Installation - Old Building	1	-	-	-	-	-	-	-	-	-	-	-
04/10/2014	51/00/02/02	Cable & Installation - Expenses capitalised	01	1,21,645.00	-	-	-	1,21,645.00	56,997.86	6,464.71	-	63,462.57	58,182.43	64,647.14
19/04/2017	51/00/02/03	Transformer 200 KVA	02	8,57,995.00	-	-	-	8,57,995.00	4,02,021.28	45,597.37	-	4,47,618.65	4,10,376.35	4,55,973.72
26/04/2017	51/00/02/04	Electrical Material purchase	03	66,000.00	-	-	-	66,000.00	27,027.66	3,897.23	-	30,924.89	35,075.11	38,972.34
		2 X 2 Led Panel Highfrequency	04	83,560.00	-	-	-	83,560.00	34,218.66	4,934.13	-	39,152.78	44,407.22	49,341.34
Total >>		Electrical Installation & Fittings-210102		11,29,200.00	-	-	-	11,29,200.00	5,20,265.45	60,893.45	-	5,81,158.90	5,48,041.10	6,08,934.55

**Furniture & Fixures-210104**

Date	New Code	Fixed Asset Name	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
31/03/2014	11/03/06/00	Opening Not available	01	1,32,206.25	-	-	-	1,32,206.25	1,32,205.66	0.06	-	1,32,205.72	0.53	0.59
31/03/2014	11/03/06/01	Book Shelf(Green)	01	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/03/06/02	Book Shelf(Green)	02	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/04/01/01	Copburd	01	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/04/01/02	Copburd	02	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/04/01/03	Copburd	03	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/04/01/04	Copburd	04	7,250.00	-	-	-	7,250.00	3,782.35	346.77	-	4,129.11	3,120.89	3,467.65
31/03/2014	11/03/06/04	Book Shelf(Buiscuit Color)	04	7,590.00	-	-	-	7,590.00	3,959.73	363.03	-	4,322.75	3,267.25	3,630.27
31/03/2014	11/03/06/05	Book Shelf(Buiscuit Color)	05	7,590.00	-	-	-	7,590.00	3,959.73	363.03	-	4,322.75	3,267.25	3,630.27
31/03/2014	11/03/06/06	Book Shelf(Buiscuit Color)	06	7,590.00	-	-	-	7,590.00	3,959.73	363.03	-	4,322.75	3,267.25	3,630.27
31/03/2014	11/00/00/00	Balance of Immovable Furniture	00	1,43,531.75	-	-	-	1,43,531.75	67,253.34	7,627.84	-	74,881.18	68,650.57	76,278.41
23/08/2014	11/01/02/01	Medium Back Netteed Chair - Model No Cs 18	01	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/02	Medium Back Netteed Chair - Model No Cs 18	02	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/03	Medium Back Netteed Chair - Model No Cs 18	03	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/04	Medium Back Netteed Chair - Model No Cs 18	04	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/05	Medium Back Netteed Chair - Model No Cs 18	05	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/06	Medium Back Netteed Chair - Model No Cs 18	06	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/07	Medium Back Netteed Chair - Model No Cs 18	07	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/08	Medium Back Netteed Chair - Model No Cs 18	08	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/09	Medium Back Netteed Chair - Model No Cs 18	09	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/10	Medium Back Netteed Chair - Model No Cs 18	10	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/11	Medium Back Netteed Chair - Model No Cs 18	11	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/12	Medium Back Netteed Chair - Model No Cs 18	12	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/13	Medium Back Netteed Chair - Model No Cs 18	13	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/14	Medium Back Netteed Chair - Model No Cs 18	14	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/15	Medium Back Netteed Chair - Model No Cs 18	15	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/16	Medium Back Netteed Chair - Model No Cs 18	16	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/17	Medium Back Netteed Chair - Model No Cs 18	17	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/18	Medium Back Netteed Chair - Model No Cs 18	18	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/19	Medium Back Netteed Chair - Model No Cs 18	19	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/20	Medium Back Netteed Chair - Model No Cs 18	20	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89
23/08/2014	11/01/02/21	Medium Back Netteed Chair - Model No Cs 18	21	2,700.00	-	-	-	2,700.00	1,265.11	143.49	-	1,408.60	1,291.40	1,434.89











Date	New Code	Fixed Asset Name	Indentification No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
01/10/2014	11/03/04/04	Salted Angle Rack(36" *15" *78" H)	04	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/05	Salted Angle Rack(36" *15" *78" H)	05	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/06	Salted Angle Rack(36" *15" *78" H)	06	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/07	Salted Angle Rack(36" *15" *78" H)	07	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/08	Salted Angle Rack(36" *15" *78" H)	08	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/09	Salted Angle Rack(36" *15" *78" H)	09	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/10	Salted Angle Rack(36" *15" *78" H)	10	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/11	Salted Angle Rack(36" *15" *78" H)	11	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/12	Salted Angle Rack(36" *15" *78" H)	12	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/13	Salted Angle Rack(36" *15" *78" H)	13	1	4,050.00	-	-	-	4,050.00	1,897.66	215.23	2,112.90	2,112.90	1,937.10	2,152.34
01/10/2014	11/03/04/14	Salted Angle Rack(30" *15" *78" H)	14	1	-	-	-	-	-	-	-	-	-	-	-
01/10/2014	11/03/04/15	Salted Angle Rack(30" *15" *78" H)	15	1	-	-	-	-	-	-	-	-	-	-	-
01/10/2014	11/03/04/16	Salted Angle Rack(30" *15" *78" H)	16	1	3,600.00	-	-	-	3,600.00	1,686.81	191.32	1,878.13	1,878.13	1,721.87	1,913.19
01/10/2014	11/03/04/17	Salted Angle Rack(30" *15" *78" H)	17	1	3,600.00	-	-	-	3,600.00	1,686.81	191.32	1,878.13	1,878.13	1,721.87	1,913.19
01/10/2014	11/03/04/18	Salted Angle Rack(30" *15" *78" H)	18	1	3,600.00	-	-	-	3,600.00	1,686.81	191.32	1,878.13	1,878.13	1,721.87	1,913.19
01/10/2014	11/03/04/19	Salted Angle Rack(30" *15" *78" H)	19	1	5,400.00	-	-	-	5,400.00	2,530.22	286.98	2,817.20	2,817.20	2,582.80	2,869.78
07/10/2014	11/06/03/01	Center Table (Bele) 4th Floor Lobby	01	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/02	Teapoy Type -2 (304.5.5pipe)	02	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/03	Teapoy Type -2 (304.5.5pipe)	03	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/04	Teapoy Type -2 (304.5.5pipe)	04	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/05	Teapoy Type -2 (304.5.5pipe)	05	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/06	Teapoy Type -2 (304.5.5pipe)	06	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/07	Teapoy Type -2 (304.5.5pipe)	07	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/08	Teapoy Type -2 (304.5.5pipe)	08	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/03/09	Teapoy Type -2 (304.5.5pipe)	09	1	4,837.50	-	-	-	4,837.50	2,266.65	257.08	2,523.74	2,523.74	2,313.76	2,570.85
01/10/2014	11/06/04/01	Rostum(304.5.5pipe)	01	1	9,225.00	-	-	-	9,225.00	4,322.46	490.25	4,812.71	4,812.71	4,412.29	4,902.54
07/10/2014	11/06/07/01	Acrylic Board, HRD Flex Board, Name plates etc.	01	1	2,271,200.00	-	-	-	2,271,200.00	1,064,119.12	12,070.09	1,184,889.21	1,184,889.21	1,08,690.79	1,20,700.88
30/09/2014	11/01/04/10	Integra 3 Seater with cushion - Airport Seats	10	1	9,880.00	-	-	-	9,880.00	4,628.36	525.06	5,154.43	5,154.43	4,725.57	5,250.64
30/09/2014	11/01/04/11	Integra 3 Seater with cushion - Airport Seats	11	1	9,880.00	-	-	-	9,880.00	4,628.36	525.06	5,154.43	5,154.43	4,725.57	5,250.64
30/09/2014	11/01/04/12	Integra 2 Seater with cushion - Airport Seats	12	1	8,930.00	-	-	-	8,930.00	4,184.23	474.58	4,658.81	4,658.81	4,271.19	4,745.77
30/09/2014	11/01/04/13	Integra 2 Seater with cushion - Airport Seats	13	1	8,930.00	-	-	-	8,930.00	4,184.23	474.58	4,658.81	4,658.81	4,271.19	4,745.77
02/12/2022	11/01/04/14	Building Sign board	14	3	2,57,948.00	-	-	-	2,57,948.00	8,598.27	24,934.97	33,533.24	33,533.24	2,24,414.76	2,49,349.73
Total >>>		Furniture & Fixures-210104			18,54,312.00	-	-	-	18,54,312.00	8,30,755.62	1,02,355.64	9,33,111.26	9,33,111.26	9,21,200.74	10,23,556.38

**Office Equipment-210106**

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	31.03.2023	31.03.2022
15/09/2014	31/06/02/01	LCD Projector EPSON EB-X03	01	1	42,666.67	-	-	-	42,666.67	26,574.95	2,413.76	28,988.71	28,988.71	13,677.96	16,091.71
15/09/2014	31/06/02/02	LCD Projector EPSON EB-X03	02	1	42,666.67	-	-	-	42,666.67	26,574.95	2,413.76	28,988.71	28,988.71	13,677.96	16,091.71
15/09/2014	31/06/02/03	LCD Projector EPSON EB-X03	03	1	42,666.67	-	-	-	42,666.67	26,574.95	2,413.76	28,988.71	28,988.71	13,677.96	16,091.71
11/10/2014	31/06/02/04	LCD Projector EPSON EB-X03	04	1	32,500.00	-	-	-	32,500.00	20,242.64	1,838.60	22,081.24	22,081.24	10,418.76	12,257.36
29/09/2014	31/06/02/05	Projector Sony VPL CX 235	05	1	98,900.00	-	-	-	98,900.00	61,599.91	5,595.01	67,194.93	67,194.93	31,705.07	37,300.09
29/09/2014	31/06/02/06	Projector Sony VPL DX 120	06	1	32,000.00	-	-	-	32,000.00	19,931.22	1,810.32	21,741.53	21,741.53	10,258.47	12,068.78
29/09/2014	31/06/02/07	Projector Sony VPL DX 120	07	1	32,000.00	-	-	-	32,000.00	19,931.22	1,810.32	21,741.53	21,741.53	10,258.47	12,068.78
29/09/2014	31/06/02/08	Projector Sony VPL DX 120	08	1	32,000.00	-	-	-	32,000.00	19,931.22	1,810.32	21,741.53	21,741.53	10,258.47	12,068.78
02/10/2014	31/06/02/09	LED (PAN PDP 50x600)	09	1	55,900.00	-	-	-	55,900.00	34,817.34	3,162.40	38,979.74	38,979.74	17,920.26	21,059.48
02/10/2014	31/06/02/10	LED 32A43000	10	1	22,500.00	-	-	-	22,500.00	14,014.14	1,272.88	15,287.02	15,287.02	7,217.86	8,069.16
02/10/2014	31/06/02/11	LED 32A43000	11	1	22,500.00	-	-	-	22,500.00	14,014.14	1,272.88	15,287.02	15,287.02	7,217.86	8,069.16
05/03/2015	31/06/02/12	LED + TV Funal 32"32 FL513/94	12	1	20,000.00	-	-	-	20,000.00	12,457.01	1,131.45	13,588.46	13,588.46	6,034.87	7,553.59
01/10/2014	31/06/17/01	Voltas SDXL 480 Water Cooler	01	1	31,490.00	-	-	-	31,490.00	19,613.56	1,781.47	21,395.03	21,395.03	10,064.97	11,876.04
01/10/2014	31/06/17/02	Voltas SDXL 480 Water Cooler	02	1	31,490.00	-	-	-	31,490.00	19,613.56	1,781.47	21,395.03	21,395.03	10,064.97	11,876.04
01/10/2014	31/06/17/03	Voltas SDXL 480 Water Cooler	03	1	31,490.00	-	-	-	31,490.00	19,613.56	1,781.47	21,395.03	21,395.03	10,064.97	11,876.04
17/10/2014	31/06/29/01	Multi Key Phone - 24 Botton	01	1	6,500.00	-	-	-	6,500.00	4,048.53	367.72	4,416.25	4,416.25	2,451.27	2,451.27





Date	New Code	Fixed Asset Name	Indentif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
17/10/2014	31/00/29/02	Telephone Handsets Panasonic TS 500MX	02	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/03	Telephone Handsets Panasonic TS 500MX	03	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/04	Telephone Handsets Panasonic TS 500MX	04	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/05	Telephone Handsets Panasonic TS 500MX	05	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/06	Telephone Handsets Panasonic TS 500MX	06	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/07	Telephone Handsets Panasonic TS 500MX	07	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/08	Telephone Handsets Panasonic TS 500MX	08	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/09	Telephone Handsets Panasonic TS 500MX	09	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/10	Telephone Handsets Panasonic TS 500MX	10	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/11	Telephone Handsets Panasonic TS 500MX	11	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/12	Telephone Handsets Panasonic TS 500MX	12	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/13	Telephone Handsets Panasonic TS 500MX	13	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/14	Telephone Handsets Panasonic TS 500MX	14	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/15	Telephone Handsets Panasonic TS 500MX	15	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/16	Telephone Handsets Panasonic TS 500MX	16	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/17	Telephone Handsets Panasonic TS 500MX	17	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/18	Telephone Handsets Panasonic TS 500MX	18	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/19	Telephone Handsets Panasonic TS 500MX	19	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/20	Telephone Handsets Panasonic TS 500MX	20	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
17/10/2014	31/00/29/21	Telephone Handsets Panasonic TS 500MX	21	1	876.19				876.19	545.74	49.57	595.30	595.30	280.89	330.45
10/10/2014	31/00/29/22	Projector Screen 6'x 4" installok	22	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
10/10/2014	31/00/29/23	Projector Screen 6'x 4" installok	23	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
11/10/2014	31/00/29/24	Projector Screen 6'x 4" installok	24	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
04/12/2014	31/00/29/25	Projector Screen 6'x 4" Tripod	25	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
25/09/2014	31/00/29/26	Projector Screen 6'x 4" Tripod	26	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
25/09/2014	31/00/29/27	Projector Screen 6'x 4" Tripod	27	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
17/10/2014	31/00/29/28	NEC Make KTS System With 4 Analog Trk & 24 In.	28	1	59,850.00				59,850.00	37,277.60	3,385.86	40,663.46	40,663.46	19,186.54	22,572.40
29/09/2014	31/00/29/30	Projection Screen Crystal 6'4 In.	29	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
29/09/2014	31/00/29/31	Projection Screen Crystal 6'4 In.	30	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
29/09/2014	31/00/29/32	Projection Screen Crystal 6'8 M	31	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
29/09/2014	31/00/29/33	Camera Sony EVI-D70	32	1	12,000.00				12,000.00	7,474.21	678.87	8,153.07	8,153.07	3,846.93	4,529.79
29/09/2014	31/00/29/34	Microtek 5.5 Kva Inverter	33	1	76,000.00				76,000.00	48,582.34	4,412.65	52,994.99	52,994.99	25,005.01	29,417.66
18/04/2014	31/00/29/35	Microtek 5.5 Kva Inverter	34	1	33,280.00				33,280.00	20,728.46	1,882.73	22,611.19	22,611.19	10,668.81	12,551.54
18/04/2014	31/00/29/36	Microtek 5.5 Kva Inverter	35	1	33,280.00				33,280.00	20,728.46	1,882.73	22,611.19	22,611.19	10,668.81	12,551.54
18/04/2014	31/00/29/37	Microtech 3KVA Online	36	1	33,280.00				33,280.00	20,728.46	1,882.73	22,611.19	22,611.19	10,668.81	12,551.54
02/10/2014	31/00/01/01	Frige SAM REF 2115CCASA	01	1	15,600.00				15,600.00	9,716.49	882.53	23,741.75	23,741.75	11,202.25	13,179.11
29/09/2014	31/00/29/38	EPBS System	38	1	10,501.00				10,501.00	6,540.55	594.07	7,134.62	7,134.62	3,366.38	3,960.45
29/09/2014	31/00/08/01	DVR Dahua 5104H-V2	01	1	18,000.00				18,000.00	11,211.31	1,018.30	12,229.61	12,229.61	5,770.39	6,788.69
29/09/2014	31/00/08/02	Spiliter HDMI 1in 8 out MX	02	1	18,000.00				18,000.00	11,211.31	1,018.30	12,229.61	12,229.61	5,770.39	6,788.69
15/10/2014	31/00/08/03	JBL PRX -412 2 Way Speaker 600 watts/each	03	2	1,10,469.40				1,10,469.40	68,805.92	6,249.52	75,055.44	75,055.44	35,413.96	41,663.48
15/10/2014	31/00/08/04	JBL CONTROL 25 2Way speaker 150watts /each	04	4	55,166.00				55,166.00	34,360.17	3,120.87	37,481.04	37,481.04	17,684.96	20,805.83
15/10/2014	31/00/08/05	Crown XT1-1002	05	1	47,104.05				47,104.05	29,338.78	2,664.79	32,003.57	32,003.57	15,100.48	17,765.27
15/10/2014	31/00/08/06	Crown XT1-4001	06	1	75,636.90				75,636.90	47,110.48	4,278.96	51,389.44	51,389.44	24,247.46	28,526.42
15/10/2014	31/00/08/07	Shure SUX288(PG288 dual wireless mic)	07	1	44,023.00				44,023.00	27,419.73	2,490.49	29,910.23	29,910.23	14,112.77	16,603.25
15/10/2014	31/00/08/08	Shure SUX 24/P630 (headset wireless mic)	08	1	24,548.50				24,548.50	15,290.05	1,388.77	16,678.81	16,678.81	7,869.69	9,258.45
15/10/2014	31/00/08/09	Shure PG-58(wired microphone)	09	2	9,930.00				9,930.00	6,184.91	561.76	6,746.67	6,746.67	3,183.33	3,745.09
15/10/2014	31/00/08/10	Shure MX-418(Podium wired Microphone)	10	1	19,860.00				19,860.00	11,213.53	1,123.53	13,337.06	13,337.06	6,366.66	7,490.19
15/10/2014	31/00/08/11	Yamaha MG -166 XU(Mixing Console)	11	1	46,340.00				46,340.00	28,862.89	2,621.57	31,484.46	31,484.46	14,855.54	17,477.11
15/10/2014	31/00/08/12	DBX Drive Rack PA+	12	1	49,042.35				49,042.35	30,546.05	2,774.44	33,320.50	33,320.50	15,721.85	18,496.30
10/10/2014	31/00/	Presentation Remote Laser Targus AMP		1	-				-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
10/10/2014	31/00/	Presentation Remote Laser Targus AMP		1	-				-0.00	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
10/10/2014	31/00/	Patch Cord CAT-6 MTR Dlink		50	-				-	-	-	-	-	-	-
11/10/2014	31/00/29/39	Projector Screen 6'x 4" installok	39	1	4,000.00				4,000.00	2,491.40	226.29	2,717.69	2,717.69	1,282.31	1,508.60
11/09/2014	31/00/10/01	ABC Type Fire Extinguisher capacity 05 kg (IS)	01	1	3,000.00				3,000.00	1,868.55	169.72	2,038.27	2,038.27	960.73	1,187.43
11/09/2014	31/00/10/02	ABC Type Fire Extinguisher capacity 05 kg (IS)	02	1	3,000.00				3,000.00	1,868.55	169.72	2,038.27	2,038.27	960.73	1,187.43
11/09/2014	31/00/10/03	ABC Type Fire Extinguisher capacity 05 kg (IS)	03	1	3,000.00				3,000.00	1,868.55	169.72	2,038.27	2,038.27	960.73	1,187.43
11/09/2014	31/00/10/04	ABC Type Fire Extinguisher capacity 05 kg (IS)	04	1	3,000.00				3,000.00	1,868.55	169.72	2,038.27	2,038.27	960.73	1,187.43
11/09/2014	31/00/10/05	ABC Type Fire Extinguisher capacity 05 kg (IS)	05	1	3,000.00				3,000.00	1,868.55	169.72	2,038.27	2,038.27	960.73	1,187.43





Date	New Code	Fixed Asset Name	Indetif location No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
11/09/2014	31/00/10/06	ABC Type Fire Extinguisher capacity 05 kg (IS)	06	1	3,000.00	-	-	-	3,000.00	1,868.55	169.72	2,038.27	2,038.27	961.73	1,131.45
31/03/2014	31/00/29/41	Opening Assets Electronic Equipments total	41	1	-	-	-	-	-	-	-	-	-	-	-
31/03/2014	31/00/29/42	Old assets - Inverter IT	42	1	3,800.00	-	-	-	3,800.00	2,113.92	252.91	2,366.83	2,366.83	1,433.17	1,686.08
17/06/2017	31/00/29/43	Cash counter machine	43	1	1,19,537.00	-	-	-	1,19,537.00	66,497.80	7,955.88	74,453.68	74,453.68	45,083.32	53,039.20
27/04/2018	31/00/29/44	Office Equipments of WIRC TRF to Kolhapur	44	1	19,415.26	-	-	-	19,415.26	9,280.37	1,520.23	10,800.61	10,800.61	8,614.65	10,134.89
17/04/2018	31/00/29/46	Biometric Machine with Door Lock System	45	1	16,398.30	-	-	-	16,398.30	7,838.28	1,284.00	9,122.29	9,122.29	7,276.01	8,560.02
17/04/2018	31/00/13/01	Biometric Machine	46-48	3	21,160.00	-	-	-	21,160.00	9,951.91	1,681.21	11,633.12	11,633.12	9,526.88	11,208.09
10/05/2018	31/00/29/47	CCTV Camera (Hikvision-15 & Bullet - 2)	49	15	30,000.00	-	-	-	30,000.00	14,109.52	2,383.57	16,493.09	16,493.09	13,506.91	15,890.48
10/03/2020	31/00/29/48	Coffee Machine	50	1	3,300.00	-	-	-	3,300.00	945.55	353.17	1,298.72	1,298.72	2,001.28	2,354.45
10/07/2020	31/00/29/49	Wall Clock	51	10	7,796.61	-	-	-	7,796.61	882.24	7,996.61	2,797.28	2,797.28	4,999.33	5,881.57
14/07/2021	31/00/29/50	Mobile	52	1	18,999.98	-	-	-	18,999.98	2,137.50	2,529.37	4,666.87	4,666.87	14,333.11	16,862.48
21/09/2022	31/00/29/51	Biometric Machine	53-54	2	-	49,152.54	-	-	49,152.54	4,300.85	4,300.85	4,300.85	4,300.85	44,851.69	-
23/02/2023	31/00/29/52	CCTV DVR with 12 Camera	55	1 Set	-	1,80,084.97	-	-	1,80,084.97	4,502.12	4,502.12	4,502.12	4,502.12	1,75,582.85	-
23/02/2023	31/00/29/53	CCTV DVR with 32 Camera	57	1 Set	-	1,80,084.97	-	-	1,80,084.97	4,502.12	4,502.12	4,502.12	4,502.12	1,75,582.85	-
23/02/2023	31/00/29/54	Projector Beng EW600	58	1	44,140.63	-	-	-	44,140.63	1,103.52	1,103.52	1,103.52	1,103.52	43,037.11	-
23/02/2023	31/00/29/55	Projector Beng MW560	59	1	32,578.13	-	-	-	32,578.13	814.45	814.45	814.45	814.45	31,763.68	-
23/02/2023	31/00/29/56	Projector Beng MW560	60	1	32,578.13	-	-	-	32,578.13	814.45	814.45	814.45	814.45	31,763.68	-
23/02/2023	31/00/29/57	Projector Beng MW560	61	1	32,578.13	-	-	-	32,578.13	814.45	814.45	814.45	814.45	31,763.68	-
23/02/2023	31/00/29/58	Projector Beng MW560	62	1	32,578.13	-	-	-	32,578.13	814.45	814.45	814.45	814.45	31,763.68	-
23/02/2023	31/00/29/59	Projector Beng MW560	63	1	32,578.13	-	-	-	32,578.13	814.45	814.45	814.45	814.45	31,763.68	-
23/02/2023	31/00/29/60	DSLR Camera - Canon EOS 1500D 18-55MM IS II	64	1	32,161.02	-	-	-	32,161.02	804.03	804.03	804.03	804.03	31,356.99	-
28/02/2023	31/00/29/61	Collar Mic - Shure SVX14IN/PGA31	65	1	21,000.00	-	-	-	21,000.00	525.00	525.00	525.00	525.00	20,475.00	-
01/03/2023	31/00/29/62	Collar Mic - Shure SVX14IN/PGA31	66	1	21,000.00	-	-	-	21,000.00	525.00	525.00	525.00	525.00	20,475.00	-
28/02/2023	31/00/29/63	Fan 400mm high speed wall fan	67	1	2,120.00	-	-	-	2,120.00	53.00	53.00	53.00	53.00	2,067.00	-
28/02/2023	31/00/29/64	Fan 400mm high speed wall fan	68	1	2,120.00	-	-	-	2,120.00	53.00	53.00	53.00	53.00	2,067.00	-
28/02/2023	31/00/29/65	Fan 400mm high speed wall fan	69	1	2,120.00	-	-	-	2,120.00	53.00	53.00	53.00	53.00	2,067.00	-
28/02/2023	31/00/29/66	Fan 400mm high speed wall fan	70	1	2,120.00	-	-	-	2,120.00	53.00	53.00	53.00	53.00	2,067.00	-
28/02/2023	31/00/29/67	Fan 400mm high speed pedestal fan	71	1	2,550.00	-	-	-	2,550.00	63.75	63.75	63.75	63.75	2,486.25	-
01/03/2023	31/00/29/68	Fan 400mm high speed pedestal fan	72	1	2,550.00	-	-	-	2,550.00	63.75	63.75	63.75	63.75	2,486.25	-
28/02/2023	31/00/29/69	Mobile Oppo Reno 8T	73	1	22,880.51	-	-	-	22,880.51	572.01	572.01	572.01	572.01	22,308.50	-
28/02/2023	31/00/29/70	45 KVA Liquid Cooled 3R1040TAG1 Generator	74	1	4,78,813.53	-	-	-	4,78,813.53	11,970.34	11,970.34	11,970.34	11,970.34	4,66,843.19	-
28/02/2023	31/00/29/71	10KVA/192x 3ph-1ph UPS	75	1	1,25,000.00	-	-	-	1,25,000.00	3,125.00	3,125.00	3,125.00	3,125.00	1,21,875.00	-
28/02/2023	31/00/29/72	Fuji 3KVA/72vdc UPS	76	1	35,000.00	-	-	-	35,000.00	875.00	875.00	875.00	875.00	34,125.00	-
28/02/2023	31/00/29/73	Microtek UPS 6500va/96v	77	1	43,500.00	-	-	-	43,500.00	1,087.50	1,087.50	1,087.50	1,087.50	42,412.50	-
28/02/2023	31/00/29/74	Exide Solar Blitz 12v/40ah Battres	78	8	37,200.00	-	-	-	37,200.00	930.00	930.00	930.00	930.00	36,270.00	-
28/02/2023	31/00/29/75	Blue Star BWD3FMRGA Star Hot, Cold and Norm	79	1	8,234.52	-	-	-	8,234.52	205.86	205.86	205.86	205.86	8,028.66	-
28/02/2023	31/00/29/76	Blue Star BWD3FMRGA Star Hot, Cold and Norm	80	1	8,234.52	-	-	-	8,234.52	205.86	205.86	205.86	205.86	8,028.66	-
28/02/2023	31/00/29/77	Blue Star SDLX151508 Water Cooler	81	1	49,145.06	-	-	-	49,145.06	1,228.63	1,228.63	1,228.63	1,228.63	47,916.43	-
28/02/2023	31/00/29/78	HP InkTank Printer Wireless 419	82	1	12,712.00	-	-	-	12,712.00	317.80	317.80	317.80	317.80	12,394.20	-
28/02/2023	31/00/29/79	Kyocera Zerox Machine 2040DN	83	1	31,780.00	-	-	-	31,780.00	794.50	794.50	794.50	794.50	30,985.51	-
Total >>		Office Equipment-210106			19,96,039.15	15,56,594.92	-	-	35,52,634.07	12,80,241.91	1,49,356.49	-	14,29,598.40	21,23,035.67	7,15,797.24

Library Books

Date	New Code	Fixed Asset Name	Indetif location No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
31.03.2014		Discarded books	01	1	88,073.14	-	-	-	88,073.14	88,073.14	-	-	88,073.14	-	-
Total >>		Library Books			88,073.14	-	-	-	88,073.14	88,073.14	-	-	88,073.14	-	-

Building-210101003

Date	New Code	Fixed Asset Name	Indetif location No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
01.04.2017		Building		1	9,64,65,274.00	-	-	-	9,64,65,274.00	2,18,22,283.84	37,32,149.51	-	2,55,54,433.35	7,09,10,840.85	7,46,42,990.16
Total >>		Building-210101003		1	9,64,65,274.00	-	-	-	9,64,65,274.00	2,18,22,283.84	37,32,149.51	-	2,55,54,433.35	7,09,10,840.85	7,46,42,990.16



(55)

Date	New Code	Fixed Asset Name	Identif ication No.	Qty	Opening Balance	Addition	Transfer / Adjusted	Accumulated depr. Deduction	Gross Assets Total	Opening Dep.	Add Dep. Current year	Depreciation deduction	Total Depreciation	31.03.2023	31.03.2022
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**Intangible Assets-2102  
Software & Others-210201**

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	31.03.2023	31.03.2022
23/03/2015		Anti Virus-S/W AV QH Admin Con. TS	01	41	43,534.00	-			43,534.00	43,534.00	-		43,534.00	-	-
19/09/2016		Tally ERP Software 9.5	02	1	21,954.00	-			21,954.00	21,954.00	-		21,954.00	-	-
20/09/2022		Branch Website	03	1	-	35,000.00			35,000.00	-	6,805.56		6,805.56	28,194.44	-
Total >>		Software & Others-210201		1	65,488.00	35,000.00		-	1,00,488.00	65,488.00	6,805.56	-	72,293.56	28,194.44	-



For KOLHAPUR BRANCH OF WIRC OF ICAI.

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



For Khire Khandekar & Kirloskar  
Chartered Accountants  
FRN : 105148 W

*[Signature]*

G. G. Khandekar  
Partner / M. No. 041443

20 MAY 2023  
20 MAY 2023