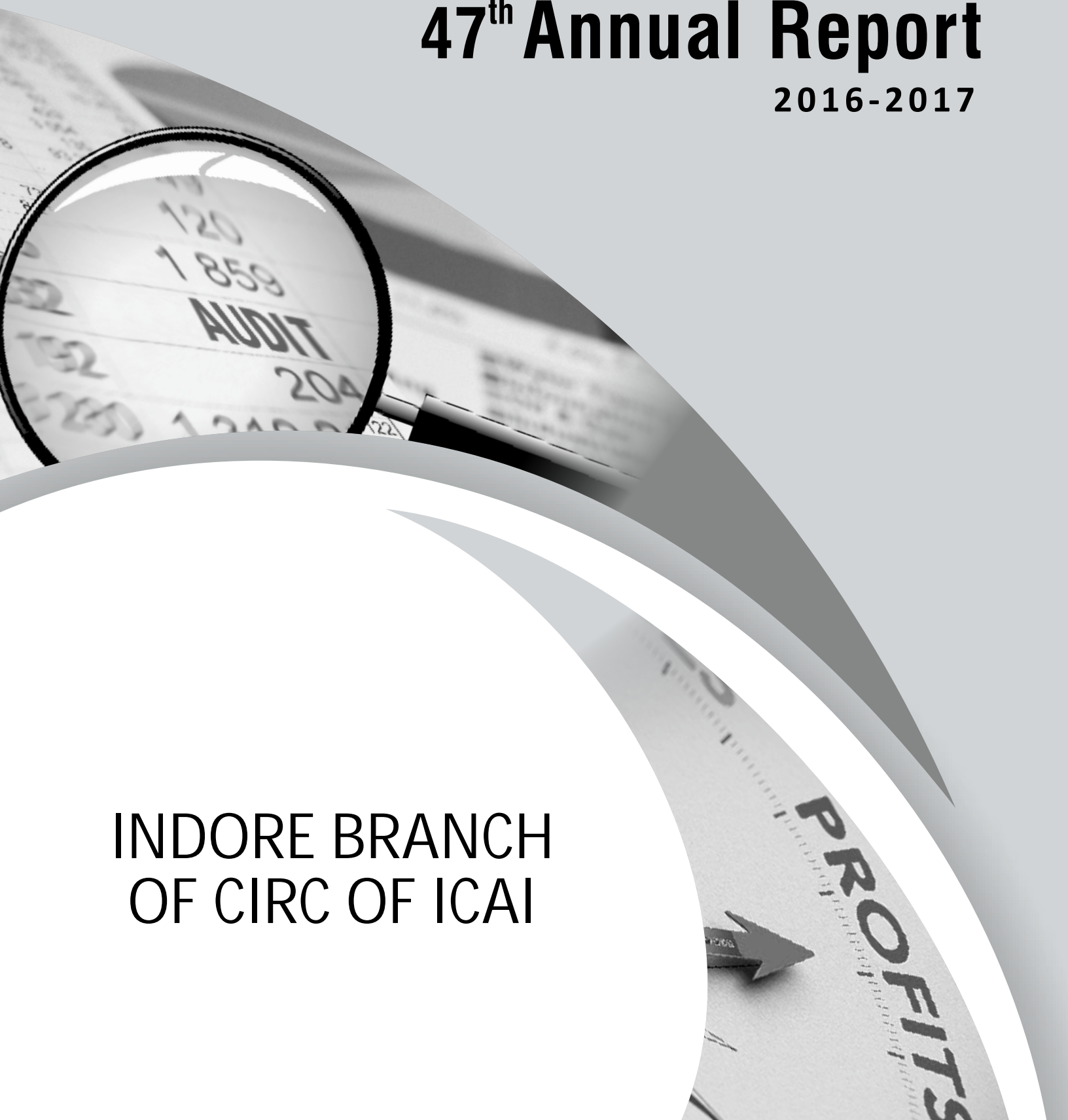




47th Annual Report

2016-2017



INDORE BRANCH
OF CIRC OF ICAI



Indore Branch of CIRC of ICAI

ICAI Bhawan, Plot No. 19-B, Scheme No. 78,
Indore (M.P.) INDIA

NOTICE

Notice is hereby given that 47th Annual General Meeting of the Indore Branch of Central India Regional Council of the Institute of Chartered Accountants of India will be held on Tuesday, 25th July 2017 at 10:00 am at ICAI Bhawan, Plot No. 19-B, Scheme No. 78, Part- II, Indore to transact the following business :

1. To read and approve the minutes of the last Annual General Meeting held on 31st July 2016.
2. To consider and approve the enclosed Annual Report of the Managing Committee of the Branch for the year ended on 31st March 2017.
3. To consider and adopt the enclosed accounts of the Branch together with the Auditors Report for the year ended on 31st March 2017.
4. To carry out any other business with the permission of the chair.

Place : Indore
Date : 10/07/2017

For & on behalf of
Indore Branch of CIRC of ICAI

Sd-

CA. Anand Jain
Secretary

Indore Branch of CIRC of The Institute of Chartered Accountants of India

REPORT OF THE MANAGING COMMITTEE

for the year 2016-2017



Dear Members,

On behalf of the Managing Committee of the Indore Branch of CIRC of ICAI, I am elated in presenting before you the 47th Annual Report together with the Audited Accounts for the year ended on 31st March 2017. It is an honor and privilege to carry forward the legacy of the Indore Branch of CIRC of ICAI, a Branch with rich heritage and built on a strong foundation of ethics, trust and responsibility.

Your Branch has elected following Office Bearers for the year 2017-2018:

| | |
|---------------------|------------------|
| CA. Somdutt Singhal | Chairman |
| CA. Vipul Padliya | Vice Chairman |
| CA. Anand Jain | Secretary |
| CA. Kirti Joshi | Treasurer |
| CA. Pankaj Shah | Chairman- CICASA |

Other members of the Managing Committee are:

CA. Garjana Rathore
CA. Harsh Firoda
CA. Abhay Sharma

Ex-Officio Members of the Branch Managing Committee are :

| | |
|--------------------|-------------------------|
| CA. Kemisha Soni | Central Council Member |
| CA. Nilesh Gupta | Regional Council Member |
| CA. Churchill Jain | Regional Council Member |

Through this report we have highlighted important activities of the Branch and present before you major initiatives, Important Events, details of seminars, conferences, workshops and training programs organized during the period.

Throughout the year under report, the Branch has strived to undertake various initiatives/programs which have enhanced the glory of the profession. Your branch continues to serve the Nation "as partner in nation building" and to members with the same spirit of excellence and integrity which have been the guiding principles of this profession over the past decades.

AWARDS AND ACHIEVEMENTS:

Your Branch has made winning its habit and in the last decade it has received more than 37 awards in various categories. Continuing the tradition of excellence-your Branch has received the following awards during the period under report:

CICASA Best Branch Award - 2016 in Large Category from ICAI.
CICASA Best Branch Award - 2016 under Mega Branch category from CIRC
Best Branch for CSR Activities - 2016 from ICAI.

VISIT OF DIGNITARIES AT BRANCH:

During the year the Branch was graced by visit of various Dignitaries who are stalwarts in their fields:

Central Level Dignitaries :

| | |
|---------------------------|---------------------------|
| Shri Arjun Meghwal | Minister of Finance State |
| Shri Anant Kumar | Central Cabinet Minister |
| CA. M. Devaraja Reddy | President ICAI |
| CA. Nilesh Vikamsey | Vice-President ICAI |
| CA. Manoj Fadnis | Past President, ICAI |
| CA. Amarjeet Chopra | Past President, ICAI |
| CA. Uttam Prakash Agrawal | Past President, ICAI |
| CA. Sunil Talati | Past President, ICAI |
| Retd. Justice D.D. Sud | President ITAT |
| CA. Ullas Kamath | Renowned Industrialist |
| Shri Sharad Yadav | Member of Parliament |
| Ms. Megha Patkar | Social Worker |
| Dr. Sambit Patra | Politician |

State Level Dignitaries :

| | |
|----------------------|--|
| Shri J. M. Tikku | Registrar of Companies, Madhya Pradesh |
| Shri Chahat Khattar | MSME Dept. Govt. of MP |
| Smt. Usha Thakur | MLA |
| Shri Sudarshan Gupta | MLA |
| Shri Manoj Jain | Deputy Director MSME Dept. Govt. of MP |

Local Authorities :

| | |
|----------------------|--|
| Shri P. Narhari | District Collector |
| Shri Shankar Lalwani | Chairman, Indore development Authority |
| Shri S. L. Meena | Commissioner Excise and Service tax |
| Shri J. M. Gupta | Development Commissioner (Ministry of Comm.& Industry) |
| Dr. Sandeep Kadwe | MD & CEO of MPVFR |

NATIONAL CONFERENCE :

The ICAI National Conference 2016 was held at Indore on 8th- 9th December 2016, under the theme 'PRAVARTAN' inspire, Ignite, and Initiate. 1457 members attended the program. The very eminent dignitaries like Shri P Narhari, District Collector, CA. Ullhas Kamath, Managing Director, Jyoty Laboratories, CA. Ninad Karpe, Former Chairman, Aptech Limited, CA. Bhavana Doshi, CA. Rakesh Gupta, Ex ITAT Member and Senior Advocate, Supreme Court and others deliberated and participated in the conference. Vice President CA. Nilesh S. Vikamsey, CPE Committee Chairman, CA. Vijay Kumar Gupta, FRRB Committee Chairman, CA. Nihar Jambusaria, Direct Tax Committee & CWTO Chairman, CA. Naveen ND Gupta, Chairman, Young member Empowerment Committee and Central Council Member CA. Debashish Mitra, CA. Abhay Chhajjed, Chairman CIRC and others attended the program.

SEMINAR AND WORKSHOPS :

Organizing of CPE Programs of total 40116 man hours. Indore Branch has organized various seminars, workshops, study circle meetings on various current topics and subjects of professional interest via, Audit, Income Tax, Commercial Tax, Company Law, GST and other Allied Laws, Indore Branch also organizes IT Training workshops, Personality Development programs, Cultural programs and Sports meet. The total 78 numbers of CPE & Non CPE programs organized during the year out of which 52 CPE Programs of 279 hours were organized in which total 5661 members have attended the programs of 40116 man hours. Indore Branch has also organized 22 non-CPE Study Circle Meetings. Indore branch has also organized Seminars at Khargone, Hoshangabad, Mhow, Burhanpur, Dewas, Pithampur and Neemuch on various dates. The seminars were held covering recent topics like GST, Demonetization and Impact of Budget.

Indore Branch has started 7 days classroom session on GST on regular basis. "Friday ki Class" is also started on every Friday on GST.

RESEARCH ACTIVITIES :

The CECL & WTO Committee of ICAI comprising CA. Naveen ND Gupta Chairman of the Committee, CA. Kemisha Soni Central Council Member, CA. Jayant Gokhale has formulated Revised Certificate Course on Arbitration for members. The meeting of the Committee was held at Indore Branch where committee members of the branch were also invited for suggestions as considered appropriate were incorporated in the final draft for approval by the committee.

The Branch has also sent the suggestions for Pre & Post budget memorandum to ICAI and on State Budget to the State Government. Indore Branch has sent the suggestions on guidance note on Bank Audit. Guidance Note on Accounting of Corporate Dividend Tax and Statement of Changes in Equity was also submitted. Indore Branch has submitted the comments on various Exposure Drafts issued by ICAI from time to time. Our comments were well appreciated by the ICAI too.

During the year the Branch with an objective to create awareness of allied laws and encourage members to explore new areas, various workshops and seminars were organized on RERA, Insolvency, Benami and other evolving laws. Also, various study groups were formed which contributed to the Direct and Indirect taxes committee their comments and drafts on the Income Computation and Disclosure Standards, Goods and Service tax, etc. Recently various companies have come under the net of mandatory Ind-AS implementation and IFRS compliance for which a series of workshop on Ind AS and IFRS was organized by the Branch so that members can tap the opportunities of migrating companies to Ind-AS and IFRS.

DEVELOPING NEW PROFESSIONAL OPPORTUNITIES :

GST is the largest tax reform since independence and there is a great professional opportunity. Presently indirect tax is an area dominated by tax consultants and others who are not our members however on migration to GST from vat laws manual intervention will be reduced and the scope for our members who have not explored the vat and sales tax area could venture in this field. In this regard the Branch has trained more than 1000 members to immediately grab the opportunities in GST law advisory and compliance services as soon as it is enacted. This is going to be a game changer for our members. Also various programs have been organized for traders and accountants to create awareness with GST.

HELPLINES :

Indore Branch has hosted the first help line of its kind at branch level where guidance and support was provided to members by experts during the period of conduction of bank audit and filing of MEF form through telephone and emails. Queries were received and resolved not only for members from Indore or Central region but also from across different regions of the Country. The effort of the branch was well appreciated. The panel of experts have solved around 250-275 queries during the 20 days of bank audit. Indore Branch also setup help desk for GST at Shreevardhan Complex, City Office at Indore Branch.

STUDENT ACTIVITIES :

Another golden feather has been added to the glorious crown of Indore Branch for Hosting the National CA students Conference, Indore on 2nd & 3rd July 2016. Two days National Convention for CA students was hosted by Indore Branch of CICASA of ICAI on 2nd & 3rd July, 2016 on the theme "Gyanveshana - A Quest towards Knowledge". It was attended by more than 1200 CA students. The stalwarts of the profession like CA. Amajeet Chopra, CA. Sunil Talati, CA. Manoj Fadnis, CA. Babu Abhraham, CA. Jay Chhaira, CA. M. P Vijay Kumar, CA. Vipin Maheshwari (ADGP Indore Range), Experts like N. Raghuraman and Student Speakers from various cities nation addressed the gathering. The convention was planned and organized in paperless and digitalized form, for the first time, a dedicated Mobile Application was developed and used for the Souvenir was also published and distributed in digitalized form in a pen drive. The convention was a great success.

The Committee for Review Education & Training (CRET) of ICAI has formulated a new scheme for education & training of CA Students. A panel was formulated at the branch comprising of experts from different sections of societies like teachers, professors industrialists, CEO's, CFO's, etc for reviewing the new scheme and formulating suggestion. Several meetings were conducted by the panel at the branch and presentations of suggestions were made to CA. Babu Abraham, Chairman-Board of Studies and CA. M.P Vijay Kumar, Central Council Member in the last and final meeting. Suggestions were also sent by the branch in writing to BOS.

INFRASTRUCTURE :

CA GARDEN: Development of Garden of approx. 55,000 sqft adjoining to ICAI Bhawan adopted from Municipal Corporation for a period of 10 years, Indore Branch had taken the Garden just adjoining to the ICAI Bhawan of aprox. 55,000 sq. Ft. from Indore Municipal Corporation for development and maintenance for the long term period of 10 years for promoting Brand image of the CA in the public at large, Soil filling, Levelling, Tree plantations, walking track development, Main and side entry gate development and repair of boundary walls were carried out during the year. Fixation of sitting benches was also done by obtaining contributions from the members.

VAN FACILITY : Committed to enhance the facilities extended to the students, Van facility was started by the Indore Branch to facilitate movement of students to and fro from the nearest bus stop to ensure their greater safety and comfort.

CORPORATE SOCIAL RESPONSIBILITY :

This year on CA Day Indore Branch has adopted a Govt. Primary School at Niranjapur (situated in slum area) under the Swachh Bharat Abhiyan. Indore Branch has planned to clean the premises, will donate necessary Furniture, Fans, Books, Copies and also we will take care of maintenance work of the School with the help of

Members and Indore Municipal Corporation as assured by Shri Manish Singh, IMC Commissioner during his visit at Branch on the CA Day. Indore Members Welcomed Indore GST Law with ringing bell. Tree plantation in CA Garden was done by eminent and senior member of the profession. Health Check-up camp, Blood donation Camp, Eye check-up and Dental Check-up camp was organized by Indore Branch benefiting member at large. Continuing the CA Day celebration on 2nd of July 2017 Indore Branch has planted 13825 no. of saplings in Devguradia, i.e. 5 plants per Members as per 2765 Member as on 1st July 2016.

As a great step towards brand building the Municipal Garden adjacent to Central India's Largest convention centre has been name as "CA Udhyan" by the Indore Municipal Corporation as it is developed and maintained by the Branch as a corporate Social Responsibility. The CA Udyaan is a flagship project of Branch and an example for the city.

Police training Program Branch organised First program of its kind in which awareness cum training session on Forensic Accounting and Fraud Prevention was carried for Police Department. Both Shri Vipin Maheshwari, ADG & IG and Shri Santosh Singh ji, DIG applauded the efforts of ICAI and the branch.

Committed to partner in National Development, Indore branch had organized 11 awareness sessions relating to the Income Disclosure Scheme 2016 with various fractions of the society like Doctors, Jewelers, Industrialists, Traders etc. and Income tax. The efforts of the branch to make the scheme successful were lauded by the Principal Commissioner of Income Tax, Madhya Pradesh and Chhattisgarh.

Financial Performance : We are pleased to inform you that during the year the Branch has received revenue and membership grant of ` 480790/-, BOS Grant of ` 2774829/-. I am extremely happy to inform you that with the constant efforts of the Managing Committee of your Branch, the branch has been able to generate a surplus of ` 66,99,796/-.

Auditors : M/s GUPTA & NEERAJ, Chartered Accountants were appointed as Auditors of the Branch by ICAI. The Managing Committee wishes to place on record the appreciation for services rendered by the Auditors. M/s A. P. GARG & CO. Chartered Accountants were appointed as Internal Auditors of the Branch by ICAI. The Managing Committee wishes to place on record the appreciation for services rendered by the Internal Auditors.

Acknowledgment : The Branch Managing Committee conveys its sincere thanks and would like to express their appreciation for the assistance and co-operation received from the Institute, the Regional Council, the previous Managing Committee for 2015-2016, Speakers and Chairmen of various programs, study circles meetings, other supporting agencies, which directly or indirectly helped in conducting the programs, advertisers in seminars and newsletters, press and media who have been always co-operative for publishing the news relating to our Branch from time to time and the staff for their whole hearted support in Branch's day to day activities.

With sincere regards,
For and on behalf of Managing Committee of

INDORE BRANCH OF CIRC OF ICAI

Place : Indore
Dated : 10 July 2017

Sd/-
CA. Somdutt Singhal
Chairman

Indore Branch of CIRC of
The Institute of Chartered Accountants of India
INDEPENDENT AUDITOR'S REPORT

To,
The Chairman,
Indore Branch of CIRC Of
Institute of Chartered Accountants of India
"ICAI BHAWAN"
Plot No. 19-B, Scheme No. 78, Part -2
Near Madhya Pradesh Pollution Control Board
Indore -452010

We have audited the accompanying financial statements of Indore Branch of CIRC of Institute of Chartered Accountants of India, which comprise the Balance Sheet as at 31st March, 2017 and Income & Expenditure for the year ended 31st March, 2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with auditing standards generally accepted in India as prescribed by the Institute of Chartered Accountant of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Indore Branch CIRC of ICAI preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the statement of affairs of the Branch as at 31st march, 2017.
- b) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date;

Emphasis of Matter or an Other Matter(s) paragraph

1. The figures of previous year/period have regrouped, reclassified and rearranged wherever considered necessary to make them current period figures.
2. Revenue grants from ICAI are recorded on accrual basis.

Report on Other Requirements:

We report that:

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

Place : Indore
Date : 27/04/2017

For : Gupta & Neeraj
Chartered Accountants
Sd/-

CA. Manish Agrawal
Partner
Membership No. 409272
FRN 009428C

ANNEXURE 'A'

1. Prior Period Adjustments is net of Prior Period Income to the tune of Rs. 250 relating to previous year (IPCC and Seminar Income) and prior period expenses to the tune of Rs. 68205 relating to previous year.
2. Depreciation is charged on Monthly Pro-rata basis as per the guidelines issued by the ICAI in this regard.
3. List of assets, which are no longer usable but physically available:

| No. | Existing Stock | Qty. as on 30/09/2016 | Cost of asset | WDV as on 31.03.2017 |
|--------------|---|-----------------------|---------------|----------------------|
| 1 | Typewriter (Library) | 1 | 2,480 | - |
| 2 | Printer | 1 | 8,750 | - |
| 3 | Projector (Acer) | 1 | 63,139 | - |
| 4 | Project Machine | 4 | - | - |
| 5 | Stabilizer | 1 | 3,750 | - |
| 6 | UPS | 1 | - | - |
| 7 | Old System | 4 | - | - |
| 8 | Laptop | 1 | 40,811 | - |
| 9 | Lamp Reset (Photo phone) | 1 | 11,000 | - |
| 10 | Window A.C. (in Good Condition but not using) | 1 | 25,500 | - |
| 11 | Air- Conditioner | 1 | - | - |
| 12 | Telephones | 10 | - | - |
| 13 | Fans | 4 | - | - |
| 14 | Water Cooler | 1 | 20,530 | - |
| 15 | CPU | 1 | - | - |
| 16 | Fax Machine | 1 | 11,758 | - |
| 17 | Scanner | 1 | 1,500 | - |
| 18 | Purifier | 1 | - | - |
| TOTAL | | 36 | | |

4. One Laptop write off during the year due to loss by theft WDV Rs. 2195.
5. Garden expenses incurred during the financial year 2016-17 of Rs. 1779177/- and total expenses upto 31/03/2017 is Rs. 2196254/- are transferred to the W.I.P Other Capital items account, but the garden is leasehold property owned by the Municipal Corporation of Indore.

6. National Conference is held by institute on 8th & 9th December 2016 in which loss incurred of Rs. 821165/- And following observations are made:-
- Authorized budgeted figure of the Conference is not found.
 - No quotation of different vendors or comparative sheet not found in record in some cases.
7. Details regarding TDS deducted on the FDRs of branch.

| YEAR | NAME OF PARTY | TAN NO. OF PARTY | AMOUNT OF INTEREST/INCOME | TDS DEDUCTED ON INTEREST/INCOME | FORM 16A |
|---------|-----------------------------------|---------------------|------------------------------|------------------------------------|----------|
| 2006-07 | Pertaining to year before 2006-07 | ----- | ----- | 42883 | ----- |
| 2007-08 | Pertaining to year 2007-08 | ----- | ----- | 3493 | ----- |
| 2008-09 | Pertaining to year 2008-09 | ----- | ----- | 26442 | ----- |
| 2009-10 | Pertaining to year 2009-10 | ----- | ----- | 28106 | ----- |
| 2010-11 | Pertaining to year 2010-11 | ----- | ----- | 31158 | ----- |
| 2011-12 | Pertaining to year 2011-12 | ----- | ----- | 44352 | ----- |
| 2012-13 | Pertaining to year 2012-13 | ----- | ----- | 95179 | ----- |
| 2013-14 | Pertaining to year 2013-14 | ----- | ----- | 93409 | ----- |
| 2014-15 | Central bank of India | ----- | 509811 | 34471 | ----- |
| 2015-16 | Central bank of India | ----- | 233063 | 29806 | ----- |
| | Bank of India | BPLB01698E | 150000 | 3000 | ----- |
| | PINNACLE DREAMS | BPLJ019249 | 50000 | 1000 | |
| | HDFC | | 50000 | 1000 | |
| 2016-17 | | | | 161726 | |
| | TOTAL | | | 596025 | |

Indore Branch of CIRC of
The Institute of Chartered Accountants of India
INCOME - EXPENDITURE & BALANCE SHEET

For the year ending 31.03.2017

| PARTICULARS | SCH. | Amount In ` For the Year ending 31.03.2017 | Amount In ` For the Year ending 31.03.2016 |
|---|------|--|--|
| INCOME | | | |
| GRANTS RECD. FROM H.O. | | | |
| Revenue Grant | | 2296213 | 786396 |
| Membership Fee Grant | | 226790 | 214000 |
| Seminar Grant | | - | - |
| Branch Administration Grant | | 214000 | 214000 |
| Audit Fees Grant | | - | - |
| One Day Seminar Grant | | 478616 | - |
| Ad Hoc Grant | | 40000 | - |
| Public Relation Grant | | - | - |
| Sub-Total | | 3255619 | 1214396 |
| News Letter Income | | - | 145000 |
| Seminar Income: Members | 1 | 6601076 | 785647 |
| Seminar Income: Students | 1 | 976650 | 87000 |
| Seminar Income: Others | | - | - |
| Orientation Income | 2 | 5396500 | 3624000 |
| Diamond Jubilee Income | | - | - |
| GMCS Course Income | 3 | 3290000 | 9944000 |
| Interest On Investments | | 3159391 | 3252762 |
| Interest On Earmarked Funds Investment | | 1039579 | - |
| Computer Lab Income | 4 | 4073200 | 6288000 |
| Other Income | 5 | 347256 | 539984 |
| Provision No Longer Req'd W/Back | | - | - |
| Income From Coaching Classes | 6 | 2173500 | 3820500 |
| Commission On Sale Of Publications | | 537616 | 469626 |
| Library Deposits Written Back | | - | - |
| Excess Provision Written Back | | - | - |
| Student Association Income (Reading Room) | | 454500 | 265860 |
| Prior Period Adjustments | | 250 | 283870 |
| Total | | 31305137 | 30720645 |

| | | | |
|---|----|-----------------|-----------------|
| Expenditure | | | |
| Employee Benefit Expenses- | | | |
| 1) Salary, Pension & Other Allowances | | 552836 | 596364 |
| 2) Contribution To Provident & Other Funds | | - | - |
| 3) Staff Welfare Expenses | | 120378 | - |
| Printing & Stationery & Photocopying | | 152574 | 73331 |
| Newsletter | | 130862 | 218926 |
| Postage , Telephone & Telegrams | | 35427 | 87914 |
| Rent Rates & Taxes | | 546192 | 698854 |
| Repairs & Maintenance | | 709332 | 378791 |
| Travel Members | | 52934 | 154929 |
| Travel Staff & Others | | 10069 | 6532 |
| Magazine & Periodicals | | 21964 | 12710 |
| Library Maintenance | | - | - |
| Audit Fee | | - | - |
| Professional Fee -Other Services | | 40312 | 37900 |
| Seminar Expenses: Members | 1 | 6852510 | 636468 |
| Seminar Expenses: Students | 1 | 2850467 | 187346 |
| Seminar Expenses: Other | 1 | 47250 | - |
| Orientation Expenses | 2 | 1614318 | 740911 |
| Diamond Jubilee Expenses | | - | - |
| GMCS Course Expenses | 3 | 2204744 | 2962856 |
| Computer Lab Expenses | 4 | 2094049 | 2391820 |
| Other Expenses | 7 | 799460 | 1384000 |
| Payment For Earmarked Funds Expenses | | - | - |
| Expenses Towards Coaching Classes | 6 | 3648770 | 3572537 |
| Student Association Expenses (Reading Room) | | 612962 | 1273836 |
| Prior Period Adjustments | | 68205 | 148153 |
| Sub - Total | | 23165615 | 15564178 |
| Depreciation | 14 | 1439726 | 1572961 |
| Total | | 24605341 | 17137139 |
| Surplus/Deficit | | 6699796 | 13583506 |
| Liabilities/Sources Of Funds | | | |
| Infrastructure/Capital Reserve : | 8 | | |
| Opening Balance | | 218833 | 218833 |
| Donations Received For Branch Building | | - | - |
| Additions/Deletions | | - | - |
| Trfr From /To Other Reserve | | - | - |
| Trfr From/To General Reserve | | - | - |
| Trfr From/To Earmarked Funds | | - | - |
| Total Infrastructure/Capital Reserve | | 218833 | 218833 |

| | | | |
|---|----|-----------------|-----------------|
| General Reserve | 8 | | |
| General Reserve Op Balance | | 38792241 | 33370039 |
| Add/Less: Surplus/Deficit | | 5660217 | 13583506 |
| General Reserve Balance | | 44452458 | 46953545 |
| Additions/Deletions | | 189384 | - |
| Trfr From /To Other Reserve | | -1667386 | -6589304 |
| Trfr From/To Capital Reserve | | - | - |
| Trfr From/To Earmarked Funds | | -1198000 | -1572000 |
| Total General Reserve | | 41776456 | 38792241 |
| Other Reserves | 8 | | |
| Other Reserves Op. Balance | | 12751883 | 9353966 |
| Additions/Deletions | | 2686000 | 3397917 |
| Trfr From /To General Reserve | | - | - |
| Trfr From/To Capital Reserve | | - | - |
| Trfr From/To Earmarked Funds | | - | - |
| Total Other Reserve | | 15437883 | 12751883 |
| Earmarked Funds | 9 | | |
| Earmarked Funds Opening Balance | | 11273871 | 9020323 |
| Interest Income | | 1039579 | 1714798 |
| Expenses | | - | - 1083250 |
| Additions/Deletions | | - 50000 | 50000 |
| Trfr From /To Other Reserve | | - 139384 | - |
| Trfr From/To Capital Reserve | | - | - |
| Trfr From/To General Reserve | | 1198000 | 1572000 |
| Total Earmarked Funds | | 13322066 | 11273871 |
| Current Liabilities | | | |
| FRA-Distant Education Fee | | - | - |
| FRA-Seminar Fees & Other Collections | 10 | 523800 | 571402 |
| Creditors For Exp-Capital Items | | - | - |
| Creditors For Exp-Non Capital Items | 12 | 3108211 | 260164 |
| Other Liabilities-Employees Recoveries and Employers Contribution | | - | - |
| Other Liabilities-Statutory Dues | 11 | 165475 | 56626 |
| Other Liabilities-Deposits | | - | - |
| Other Liabilities-Others | 11 | 220214 | 495641 |
| Total of Current Liabilities | | 4017700 | 1383833 |

| | | | |
|---|-----------|-----------------|-----------------|
| Non-Current Liabilities | | | |
| FRA-Distant Education Fee | | - | - |
| FRA-Seminar Fees & Other Collections | | - | - |
| Creditors For Exp-Capital Items | | - | - |
| Creditors For Exp-Non Capital Items | | - | - |
| Other Liabilities-Employees Recoveries and Employers Contribution | | - | - |
| Other Liabilities-Statutory Dues | | - | - |
| Other Liabilities-Deposits | | - | - |
| Other Liabilities-Others | | - | - |
| Total of Non-Current Liabilities | | - | - |
| Sub Total of Liabilities (A) | | 74772939 | 64420661 |
| Inter Unit Balances: | | | |
| Capital Grant Received | 13 | - | 2686000 |
| ICAI Current Account-(HO-Branch) | | - | 707160 |
| ICAI Current Account-(Building A/C) | | - | - |
| Regional Council Current A/C | | - | - |
| Bridge Loan/Advance | | - | - |
| Payable A/C-ICAI ITT 15% | | 116750 | 61200 |
| Payable A/C-ICAI GMCS | | 29500 | 111000 |
| Payable A/C-ICAI Orientation | | 70500 | - |
| Payable A/C-ICAI Sale Of Exam Form | | - | - |
| Payable A/C-ICAI Publication | | 1169442 | 1867568 |
| Staff Loans & Advances Control A/C | | - | - |
| Interunit Transaction With DCO, RC & Students Association | | - | - |
| Publication Stock Transfer A/C | | 2092835 | 1886985 |
| Sub-Total of Interunit Balances (B) | | 3479027 | 7319913 |
| Total Liabilities (A+B) | | 78251966 | 71740574 |
| <u>Assets/Application Of Funds</u> | | | |
| Land | | - | - |
| Building | | - | - |
| Fixed Assets- Others | | 9266519 | 17674361 |
| Gross Block | | 9266519 | 17674361 |
| Less: Depreciation Block | | 1439726 | 9224561 |
| Fixed Assets (Net Block) | 14 | 7826793 | 8449800 |
| Fixed Assets work-in-progress | | 2196254 | - |
| Building work-in-progress | | - | - |
| Total work-in-progress | | 2196254 | - |

| | | | |
|-------------------------------------|-----------|-----------------|-----------------|
| Long Term Investments | | | |
| Earmarked Investments | | | |
| FDRs With Banks | | 13322066 | 11273871 |
| Bonds | | - | - |
| Other Investments | | - | - |
| Earmarked Investments Total | 16 | 13322066 | 11273871 |
| Other Investments | | | |
| FDRs With Banks | | 44158851 | 39951177 |
| Bonds | | - | - |
| Other Investments | | - | - |
| Other Investments Total | 15 | 44158851 | 39951177 |
| Total-Long Term Investments | | 57480917 | 51225048 |
| Short Term Investments | | | |
| Earmarked Investments | | | |
| FDRs With Banks | | - | - |
| Bonds | | - | - |
| Other Investments | | - | - |
| Earmarked Investments Total | | - | - |
| Other Investments | | | |
| FDRs With Banks | | - | - |
| Bonds | | - | - |
| Other Investments | | - | - |
| Other Investments Total | | - | - |
| Total-Short Term Investments | | - | - |
| Non-Current Assets | | | |
| Deferred Rev Exp | | - | - |
| Interest Receivables | | - | 3098457 |
| Security Deposits | | - | 160860 |
| TDS Recoverable | | 596025 | 434299 |
| Other Receivables | | - | - |
| Advance to Staff | | - | - |
| Advances & Prepayments | | - | 9000 |
| Total Non-Current Assets | | 596025 | 3702616 |
| Current Assets | | | |
| Stationery Stock | | 100802 | 249806 |
| Deferred Rev Exp | | - | - |
| Interest Receivables | - | - | - |
| Security Deposits | | 195160 | - |

| | | | |
|---|----|-----------------|-----------------|
| Other Receivables | 18 | 51485 | 528463 |
| Advance To Staff | | - | - |
| Advances & Prepayments | 17 | 35074 | 88264 |
| Cash In Hand | | 2601 | 14605 |
| Cash At Bank | 19 | 710137 | 92724 |
| Total Current Assets | | 1095259 | 973862 |
| Sub Total Of Assets (A) | | 69195248 | 64351326 |
| Inter Unit Balances | 20 | | |
| ICAI Current Account-(HO-Branch) | | 4399677 | 4068866 |
| ICAI Current Account-(Building A/C) | | - | - |
| Regional Council Current A/C | | - | - |
| Interunit Transaction With DCO, RC & Students Association | | 2564206 | 1433397 |
| Publication Stock Transfer A/C | | 2092835 | 1886985 |
| Total Dr. of Inter unit Balances (B) | | 9056718 | 7389248 |
| Total Assets (A+B) | | 78251966 | 71740574 |

As Per Our report of even date annexed
For Gupta & Neeraj
Chartered Accountants

For and on behalf of Indore Branch of CIRC of ICAI

Sd/-
CA. Manish Agrawal
Partner
Membership No. 409272
FRN 009428C

Sd/-
CA. Somdutt Singhal
Chairman

Sd/-
CA. Anand Jain
Secretary

Sd/-
CA. Kirti Joshi
Treasurer

Place : Indore
Date : 27/04/2017

Indore Branch of CIRC of
The Institute of Chartered Accountants of India
SCHEDULES ANNEXED

For the year ending 31.03.2017

Schedule - 01 SEMINAR & CONFERENCES RECEIPT AND EXPENSES

| No. | Particular | Seminar Date | Receipts | Expenses | Net Income |
|-----|---|--------------|----------|----------|------------|
| 1 | Half Day Seminar on Bank Audit | 01.04.2016 | 104650 | 122572 | -17922 |
| 2 | Workshop on Vat Assesment | 21.04.2016 | 9450 | 8866.35 | 583.65 |
| 3 | Seminar on Ind As Basic Concept Day 1 | 22.04.2016 | 12075 | 7951 | 4124 |
| 4 | Seminar on Ind As Basic Concept Day 2 | 23.04.2016 | 13275 | 12416 | 859 |
| 5 | Seminar on Ind As Basic Concept Day 3 | 24.04.2016 | 11025 | 8887 | 2138 |
| 6 | Seminar on Ind As Basic Concept Day 4 | 29.04.2016 | 11325 | 9475 | 1850 |
| 7 | Seminar on Ind As Basic Concept Day 5 | 30.04.2016 | 12675 | 6950 | 5725 |
| 8 | Seminar on Ind As Basic Concept Day 6 | 01.05.2016 | 12225 | 10003 | 2222 |
| 9 | Seminar on Growth And Brand of CA | 05.05.2016 | 14200 | 5876 | 8324 |
| 10 | Seminar on Digital India For Gen-X | 08.05.2016 | 21800 | 37449 | -15649 |
| 11 | Vat on Interest & Penalty Under Vat Act | 28.05.2016 | 7000 | 11352 | -4352 |
| 12 | Workshop on Internal Financial Controls | 29.05.2016 | 8000 | 5177 | 2823 |
| 13 | Real Estate Act 2016 (Regulation & Development) | 31.05.2016 | 24750 | 23750 | 1000 |
| 14 | Full Day Seminar on CARO & IFC | 04.06.2016 | 97783 | 97783 | 0 |
| 15 | Workshop on Knowledge Series of VAT | 10.06.2016 | 3450 | 3483 | -33 |
| 16 | Joint Seminar on Cyber Security | 11.06.2016 | 38000 | 36797 | 1203 |
| 17 | Workshop on IT Security | 12.06.2016 | 16000 | 16745 | -745 |
| 18 | Workshop on Income Computation & Disclosure Standards (Icds) | 22.06.2016 | 116500 | 80549 | 35951 |
| 19 | Full Day Seminar on Direct Tax Conclave | 16.07.2016 | 121200 | 98953.87 | 22246.13 |
| 20 | Seminar on Merger & Networking of CA Firms | 05.08.2016 | 7250 | 21718.78 | -14468.78 |
| 21 | Seminar on Talk on Draft GST | 13.08.2016 | 24900 | 10807.54 | 14092.46 |
| 22 | Seminar on TDS & TCS | 22.08.2016 | 6450 | 6807 | -357 |
| 23 | Seminar on Stamp Duty/Exice Duty | 02.09.2016 | 5700 | 4257 | 1443 |
| 24 | Allied Laws (Pf, Esi, Bonus & Labour Laws) | 10.09.2016 | 9000 | 4769.53 | 4230.47 |
| 25 | Query Redressal Session on Tax Audit | 29.09.2016 | 3150 | 2475.76 | 674.24 |
| 26 | Seminar Good & Services Tax Act | 05.10.2016 | 750 | 0 | 750 |

| | | | | | |
|----|---|----------------------------|----------------|-------------------|-------------------|
| 27 | GST Class Session 19.10 to 26.10.16 | 19.10.2016 | 141100 | 102144.01 | 38955.99 |
| 28 | Knowledge Series on Bank Finance | 21.10.2016 | 8550 | 5311.7 | 3238.3 |
| 29 | GST Class Session 10.11 To 17.11.16 | 10.11.2016 | 293550 | 201681.54 | 91868.46 |
| 30 | Demonetization of Currency- Overview & Impact | 17.11.2016 | 400 | 128 | 272 |
| 31 | National Conference | 08.12.2016 & 09.12.2016 | 4315850 | 5137015.94 | -821165.94 |
| 32 | Seminar on Technology the Next Frontier Org. By CIT, ICAI | 15.12.2016 | 37800 | 19204 | 18596 |
| 33 | IT Workshop on Financial Analisys Using | 18.12.2016 | 7000 | 1180 | 5820 |
| 34 | GST Class Session 18.12 To 24.12.16 | 18.12.2016 | 182200 | 137350 | 44850 |
| 35 | Workshop on Advance Excel | 25.12.2016 | 2600 | 434 | 2166 |
| 36 | Regional Conference | 30.12.2016 | 136000 | 69958 | 66042 |
| 37 | Taxation of Chartible Trusts & NGO | 07.01.2017 | 143200 | 57877.4 | 85322.6 |
| 38 | GST Class Session 10.01. To 16.01.17 | 10.01.2017 | 157600 | 88977 | 68623 |
| 39 | Full Day Programme on GST Organised by: Indirect Tax Committee | 18.01.2017 | 87200 | 45064.2 | 42135.8 |
| 40 | GST Video Lecture 19.01. To 25.01.17 | 19.01.2017 | 39000 | 3000 | 36000 |
| 41 | Seminar on Code of Ethics | 28.01.2017 | 27000 | 8671 | 18329 |
| 42 | Workshop on MS - EXCEL | 29.01.2017 | 14300 | 2085.35 | 12214.65 |
| 43 | Workshop on Prevention of Money Laundering Act | 30.01.2017 | 21800 | 7745.75 | 14054.25 |
| 44 | IT Workshop on Financial Analysis | 31.01.2017 | 9600 | 5726 | 3874 |
| 45 | Analysis of Live Budget - 2017 | 01.02.2017 | 60000 | 101270 | -41270 |
| 46 | Workshop on Overview and roadmap of Ind AS | 04.02.2017 | 1500 | 12182 | -10682 |
| 47 | Seminar on Budget Analysis | 05.02.2017 | 89550 | 107552.6 | -18002.6 |
| 48 | Seminar on TDS Complainece on Foreign | 17.02.2017 | 4800 | 1714.4 | 3085.6 |
| 49 | Seminar on E-Filing of reply, ractification, TDS & Greivance on E-Nivaran etc. | 20.03.2017 | 13300 | 11182 | 2118 |
| 50 | Statutory Bank Branch Audit | 23.03.2017 | 10900 | 10867.25 | 32.75 |
| 51 | Seminar on Compliance Before 31st March Under Co. Act | 24.03.2017 | 7400 | 4120.6 | 3279.4 |
| 52 | Workshop on Bank Branch Audit | 25.03.2017 | 74200 | 54196.5 | 20003.5 |
| | TOTAL | | 6601076 | 6852510.07 | -251434.07 |

Awareness Programs

| No. | Particular | Seminar Date | Receipts | Expenses | Net Income |
|-------|---|--------------|----------|----------|------------|
| 1 | Awareness Programme on GST | 23.07.2016 | 0 | 1650 | -1650 |
| 2 | Awareness Programme on GST | 05.08.2016 | 0 | 13842 | -13842 |
| 3 | Seminar on GST | 07.10.2016 | 0 | 4330.9 | -4330.9 |
| 4 | Awareness Programme PMKGY | 14.02.2017 | 0 | 9935 | -9935 |
| 5 | Seminar on Venture Capital | 16.02.2017 | 0 | 10250 | -10250 |
| 6 | Awareness Programme for Small and Medium Enterprise Org. by CCBMP | 18.03.2017 | 0 | 7242 | -7242 |
| TOTAL | | | 0 | 47249.9 | -47249.9 |

Students Seminars

| No. | Particular | Seminar Date | Receipts | Expenses | Net Income |
|-------|--|--------------------------|----------|----------|-------------|
| 1 | Student Seminar- How to face CA Exam | 09.04.2016 | 5600 | 12118 | -6518 |
| 2 | Seminar on Incorporation of LLP & filing of various forms with ROC | 28.05.2016 | 9200 | 14175 | -4975 |
| 3 | Seminar on Bank Audit | 01.04.2016 | 32000 | 84983 | -52983 |
| 4 | Student National Convention 2016 | 2.07.2016 & 03.07.2016 | 630900 | 1992959 | -1362059 |
| 5 | Seminar on Tax audit | 31.08.2016 | 22150 | 51324 | -29174 |
| 6 | Seminar | 06.08.2016 | 0 | 10680 | -10680 |
| 7 | Seminar on Project Finance | 18.12.2016 | 39600 | 33810 | 5790 |
| 8 | Youth Festival | 25.12.2016 | 117050 | 303442 | -186392 |
| 9 | Sport Competition | 26.12.2016 | 28250 | 67419 | -39169 |
| 10 | Educational Tour | 24.07.2016 | 29600 | 46735 | -17135 |
| 11 | Industrial Training | 11.02.2017 | 1800 | - | - |
| 12 | Programme for Meritorial Students | 08.08.2016 | - | 1064 | - |
| 13 | Student Activity Expenses | 2016-2017 | - | 28114 | - |
| 14 | Other Student Activities | 01.04.2016 to 31.03.2017 | - | 203644 | - |
| 15 | Mock Test Receipts | 14.03.16 & 17.10.16 | 35200 | - | - |
| 16 | Campus Placement of Article | 18.02.2017 | 24400 | - | - |
| 17 | Workshop on financial analysis | 31.01.2017 | 900 | - | - |
| TOTAL | | | 976650 | 2850467 | -2065849.94 |

SCHEDULE-02 OT Income & Expenditure

| Sr.No. | Month | Batch No. | No. of Student | Amount in ` |
|------------------------|-----------|-----------|----------------|--------------|
| 1 | April | 188 | 30 | 90,000.00 |
| 2 | May | 189 | 39 | 117,000.00 |
| 3 | | 190 | 47 | 141,000.00 |
| 4 | | 191 | 44 | 132,000.00 |
| 5 | June | 192 | 48 | 144,000.00 |
| 6 | | 193 | 46 | 138,000.00 |
| Total Revenue (A) | | | 254 | 762,000.00 |
| 1 | July | 1 | 48 | 336,000.00 |
| 2 | | 2 | 41 | 287,000.00 |
| 3 | August | 3 | 38 | 266,000.00 |
| 4 | | 4 | 43 | 301,000.00 |
| 5 | September | 5 | 49 | 343,000.00 |
| 6 | November | 6 | 37 | 259,000.00 |
| 7 | | 7 | 45 | 315,000.00 |
| 8 | | 8 | 42 | 294,000.00 |
| 9 | December | 9 | 48 | 336,000.00 |
| 10 | | 10 | 37 | 259,000.00 |
| 11 | January | 11 | 45 | 315,000.00 |
| 12 | | 12 | 49 | 343,000.00 |
| 13 | | 13 | 50 | 350,000.00 |
| 14 | February | 14 | 45 | 315,000.00 |
| 15 | | 15 | 49 | 343,000.00 |
| 16 | March | 16 | 47 | 329,000.00 |
| Total Revenue (B) | | | 713 | 4,991,000.00 |
| Total Revenue C= (A+B) | | | 967 | 5,753,000.00 |

Expenses

| S. No. | Expenses | Amount In |
|--------------------|-------------------------|--------------|
| 1 | Catering Charges | 92983.00 |
| 2 | Electrical Charges | 628.00 |
| 3 | Honorarium | 1114450.00 |
| 4 | Manpower | 304795.00 |
| 5 | Misc. Expenses | 38598.00 |
| 6 | Printing and Stationery | 15613.00 |
| 7 | Repair & Maintenance | 1443.00 |
| 8 | Telephone Exp. | 18975.00 |
| 9 | Traveling Expenses | 26833.00 |
| Total Expenses (A) | | 1,614,318.00 |
| Surplus (A-C) | | 4,138,682.00 |

| Particular | No. of Candidates | Rate | Amount In ` |
|--|-------------------|-------------|---------------------|
| April-2016 to March 2017 - OT | 254 | 3000.00 | 762,000.00 |
| April-2016 to March 2017 - OP | 713 | 7000.00 | 4,991,000.00 |
| Total Collection | (A) | | 5,753,000.00 |
| Share Of HO (Rs. 500 per student) | 713 | 500.00 | 356,500.00 |
| Amount to be reimbursed to HO for the period ended 31.03.2017 | | (B) | 356,500.00 |
| Net Income of Branch | (A-B) | | 5,396,500.00 |
| Opening Balance of HO as on 01.04.2016 | | | - |
| Add: Amount to be remitted to HO for the period ended 31.03.2017 | | | 356,500.00 |
| Add: Previous Year Cheque (Time Barred) | | | - |
| Less: Amount already remitted to HO Rs. | Cheque No. | Cheque Date | |
| 109500 | 32949 | 10.09.2016 | |
| 176500 | 34632 | 27.01.2017 | |
| Total | | | 286,000.00 |
| Net Payble to HO as on 31.03.2017 | | | 70,500.00 |

SCHEDULE-03 GMCS-1 Income & Expenditure

| Sr.No. | Month | Batch No. | No. of Student | Amount in ` |
|--------------------------|----------|-----------|----------------|---------------------|
| 1 | April | 80 | 28 | 154,000.00 |
| 2 | May | 81 | 35 | 192,500.00 |
| 3 | | 82 | 28 | 154,000.00 |
| 4 | June | 83 | 35 | 192,500.00 |
| 5 | | 84 | 40 | 220,000.00 |
| 6 | December | 85 | 25 | 137,500.00 |
| Total Revenue (A) | | | 191 | 1,050,500.00 |

| Sr.No. | Expenses | Amount in ` |
|--------------------|-------------------------|-------------|
| 1 | Catering Charges | 120785.00 |
| 2 | Electrical Charges | 2345.00 |
| 3 | Honorarium | 616200.00 |
| 4 | Manpower | 140865.00 |
| 5 | Misc. Expenses | 76891.00 |
| 6 | Printing and Stationery | 3554.00 |
| 7 | Repair & Maintenance | 270.00 |
| 8 | Telephone Exp. | 7763.00 |
| 9 | Traveling Expenses | 5333.00 |
| Total Expenses (A) | | 974,006.00 |
| Surplus (A-B) | | 76,494.00 |

GMCS-2 Income & Expenditure

| Sr.No. | Month | Batch No. | No. of Student | Amount in ` |
|-------------------|-----------|-----------|----------------|--------------|
| 1 | April | 29 | 17 | 93,500.00 |
| 2 | May | 30 | 26 | 143,000.00 |
| 3 | June | 31 | 48 | 264,000.00 |
| 4 | | 32 | 32 | 176,000.00 |
| 5 | | 33 | 28 | 154,000.00 |
| 6 | July | 1 | 40 | 220,000.00 |
| 7 | August | 2 | 37 | 203,500.00 |
| 8 | September | 3 | 40 | 220,000.00 |
| 9 | November | 4 | 42 | 231,000.00 |
| 10 | December | 5 | 37 | 203,500.00 |
| 11 | | 6 | 41 | 225,500.00 |
| 12 | January | 7 | 45 | 247,500.00 |
| 13 | | 8 | 34 | 187,000.00 |
| Total Revenue (A) | | | 467 | 2,568,500.00 |

| Sr. No. | Expenses | Amount in ` |
|--------------------|-------------------------|--------------|
| 1 | Catering Charges | 91923.00] |
| | Faculty Honorarium | 564900.00 |
| | Manpower | 481884.00 |
| | Misc. Expenses | 55634.00 |
| | Printing and Stationery | 6250.00 |
| | Repair & Maintenance | 5197.00 |
| | Telephone Exp. | 3450.00 |
| | Traveling Expenses | 21500.00 |
| Total Expenses (B) | | 1230738.00 |
| Surplus (A-B) | | 1,337,762.00 |

| Particular | No. of Candidates | Rate | Amount In ` |
|---|-------------------|-------------|--------------|
| April-2016 to March 2017 - GMCS-1 | 191 | 5500.00 | 1,050,500.00 |
| April-2016 to March - 2017 - GMCS-2 | 467 | 5500.00 | 2,568,500.00 |
| Total Collection (A) | | | 3,619,000.00 |
| Share of HO (Rs. 500 per student) | 191 | 500.00 | 95,500.00 |
| | 467 | 500.00 | 233,500.00 |
| Amount to be reimbursed to HO for the period ended 31.03.2017 (B) | | | 329,000.00 |
| Net Income Of Branch (A-B) | | | 3,290,000.00 |
| Opening Balance of HO as on 01.04.2017 | | | 111,000.00 |
| Add: Amount to be remitted to HO for the period ended 31.03.2017 | | | 329,000.00 |
| Add: Previous Year Cheque (Time Barred) | | | - |
| Less: Amount already remitted to HO Rs. | Cheque No. | Cheque Date | |
| | 269500 | 34733 | 11.07.2016 |
| | 58500 | 40060 | 10.09.2016 |
| | 82500 | 40119 | 12.01.2017 |
| Total | | | 410,500.00 |
| Net Payble to HO as on 31.03.2017 | | | 29,500.00 |

SCHEDULE - 04 ITT Income & Expenditure (Computer Lab)

| Sr.No. | Month | Batch No. | No. of Student | Amount in ` |
|-------------------|-----------|-----------|----------------|--------------|
| 1 | June | 372 | 28 | 112,000.00 |
| 2 | | 373 | 36 | 144,000.00 |
| 3 | | 374 | 33 | 132,000.00 |
| 4 | | 375 | 28 | 112,000.00 |
| 5 | | 376 | 29 | 116,000.00 |
| 6 | July | 377 | 30 | 120,000.00 |
| 7 | | 378 | 29 | 116,000.00 |
| 8 | | 379 | 36 | 144,000.00 |
| 9 | | 380 | 30 | 120,000.00 |
| 10 | | 381 | 28 | 112,000.00 |
| 11 | August | 382 | 34 | 136,000.00 |
| 12 | | 383 | 28 | 112,000.00 |
| 13 | | 384 | 28 | 112,000.00 |
| 14 | | 385 | 30 | 120,000.00 |
| 15 | September | 386 | 43 | 172,000.00 |
| 16 | December | 387 | 30 | 120,000.00 |
| 17 | | 388 | 30 | 120,000.00 |
| 18 | | 389 | 30 | 120,000.00 |
| 19 | | 390 | 29 | 116,000.00 |
| 20 | | 391 | 36 | 144,000.00 |
| 21 | January | 392 | 29 | 116,000.00 |
| 22 | | 393 | 29 | 116,000.00 |
| 23 | | 394 | 30 | 120,000.00 |
| 24 | | 395 | 30 | 120,000.00 |
| 25 | | 396 | 35 | 140,000.00 |
| 26 | February | 397 | 37 | 148,000.00 |
| 27 | | 398 | 29 | 116,000.00 |
| 28 | | 399 | 31 | 124,000.00 |
| 29 | March | 400 | 39 | 156,000.00 |
| 30 | | 401 | 39 | 156,000.00 |
| Total Revenue (A) | | | 953 | 3,812,000.00 |

Advance ITT

| Sr.No. | Month | Batch No. | No. of Student | Amount In ` |
|---|----------|-----------|-------------------|------------------------|
| 1 | June | 18 | 30 | 150,000.00 |
| 2 | July | 19 | 22 | 110,000.00 |
| 3 | August | 20 | 24 | 120,000.00 |
| 4 | October | 21 | 26 | 130,000.00 |
| 5 | December | 22 | 39 | 195,000.00 |
| 6 | January | 23 | 34 | 170,000.00 |
| 7 | March | 24 | 21 | 105,000.00 |
| Total Revenue (B) | | | 196 | 980000.00 |
| Total (A+B) | | | 1149 | 4,792,000.00 |
| Transfer to ITT Centre Reserve @ 25%: | | | | 1,198,000.00 |
| HO Share in Total Collection @ 15% | | | | 718,800.00 |
| Amount to be remitted to HO | | | | 718,800.00 |
| Balance Income of the Branch | | | | 4,073,200.00 |
| Opening Balance of HO as on 01.04.2016 | | | | 61,200.00 |
| Add: Amount to be remitted to HO as on 31.03.17 | | | | 718,800.00 |
| Less: Amount already remitted to HO Rs. | | | | |
| | | 176100 | Cheque No. 937366 | Cheque Date 11.07.2016 |
| | | 224100 | 937419 | 28.11.2016 |
| | | 259050 | 937435 | 27.01.2017 |
| | | | | 659,250.00 |
| Net Payble to HO as on 31.03.2017 | | | | 120,750.00 |

| Sr. No. | Expenses | Amount in ` |
|-----------------------------|-------------------------|---------------------|
| 1 | Faculty Honorarium | 216,150.00 |
| 2 | Electricity Charges | 628.00 |
| 3 | Man Power | 4,662.00 |
| 4 | Others Expenses | 3,918.00 |
| 5 | Printing and stationary | 135.00 |
| Total Expenses (A) | | 225,493.00 |
| S. No. | Expenses - ITT | Amount in ` |
| 1 | Catering Charges | 1,171.00 |
| 2 | Conveyance | 3,167.00 |
| 3 | Electricity Charges | 156,033.00 |
| 4 | Faculty Honorarium | 648,280.00 |
| 5 | Salary & Wages | 708,823.00 |
| 6 | Momento, Gift & Flower | 900.00 |
| 7 | Misc. Expenses | 44,174.00 |
| 8 | Repairs & Maintenance | 177,862.00 |
| 9 | Telephone Exp. | 73,299.00 |
| 10 | Travelling exp. | 25,667.00 |
| 11 | Printing and stationary | 29,180.00 |
| Total Expenses (B) | | 1,868,556.00 |
| Total Expenses (A-B) | | 2,094,049.00 |

Schedule - 5 Other Income

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|--------------|--|---------------------------------|---------------------------------|
| 1 | Interest from Electricity Security deposit | 6305.00 | 6,732.00 |
| 2 | Maintenance Charges (Audi) | 108500.00 | - |
| 3 | Maintenance Charges from HO | 88000.00 | 24,000.00 |
| 4 | Miscellaneous Income | 56295.15 | 468,008.00 |
| 5 | Celebration of Women's Day | 0.00 | 4,400.00 |
| 6 | Branch Directory | 4100.00 | 6,000.00 |
| 7 | List of Voter sale | 0.00 | 12,994.00 |
| 8 | Welfare Fund Account | 150.00 | - |
| 9 | Faculty Development Programme | - | - |
| 10 | Commission on sale of exam form | 1050.00 | 17,850.00 |
| 11 | Balances Written off | 82855.79 | - |
| Total | | 347,255.94 | 539,984.00 |

SCHEDULE - 06 Income from Coaching Classes

CPT Classes Income Expenditure

| Sr.No. | Month | Batch No. | No. of Student | Amount In ` |
|------------------|-------|--------------|----------------|--------------|
| 1 | April | 11 | 62 | 411,000.00 |
| | | 12 | 82 | 764,500.00 |
| 2 | July | 13 | 39 | 477,500.00 |
| 3 | May | IPCC II-G 02 | 14 | 111,500.00 |
| 4 | July | IPCC I-G 05 | 10 | 135,000.00 |
| 5 | Jan | IPCC I-G 06 | 10 | 274,000.00 |
| Total Revenue(A) | | | | 2,173,500.00 |

| Sr. No. | Expenses | Amount in ` |
|--------------------|-----------------------|----------------|
| 1 | Brochures Etc. | 5,746.00 |
| 2 | Catering Charges | 2,650.00 |
| 3 | Conveyance | 2,666.00 |
| 4 | Electricity | 93,983.00 |
| 5 | Faculty Honoraium | 2,349,723.00 |
| 6 | Man Power | 245,155.00 |
| 7 | Misc. Expenses | 121,520.00 |
| 8 | Photo Video charges | 600.00 |
| 9 | Printing & Stationery | 126,876.00 |
| 10 | Repair & Maintenance | 19,469.00 |
| 11 | Telephone Expenses | 10,015.00 |
| 1 | 2Vanue Charges | 670,367.00 |
| Total Expenses (B) | | 3,648,770.00 |
| Surplus (A-B) | | (1,475,270.00) |

Schedule - 07 Other Expenses

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|--------------|--|---------------------------------|---------------------------------|
| 1 | Activity Reports | - | 72,973.00 |
| 2 | Annual General Meeting Expenses | - | 65,858.00 |
| | Special General Meeting (Election) | - | 159,407.00 |
| 3 | Auditorium Expenses | - | 1,794.00 |
| 4 | Awareness Programme for Bank Officers | - | 1,250.00 |
| 5 | Bank Charges | - | 23,624.00 |
| 6 | Celebration of womens day | - | 16,277.00 |
| 7 | CA Day 1st July Expense | 256,669.00 | - |
| 8 | Chairman Meet Expenses | - | 24,101.00 |
| 9 | Committee Meeting Expenses | 26,396.00 | 13,186.00 |
| 10 | Conveyance expense | - | 2,100.00 |
| 11 | Cricket tournament expenses | 90,000.00 | 160,400.00 |
| 12 | DISA revision Class | - | 2,900.00 |
| 13 | Entertainment Expense | 14,440.00 | 9,770.00 |
| 14 | Felicitation of President & Vice President | - | 29,381.00 |
| 15 | Festival Celebration Expenses | 206,791.00 | 192,980.00 |
| 16 | Gardening Expenses | - | 44,554.00 |
| 17 | Loss on sale of Assets | 2,195.00 | 69,019.00 |
| 18 | International Yoga Day on 21 June | 12,790.00 | - |
| 19 | Personality development programme | - | 14,590.00 |
| 20 | Programme for CFO | - | 24,521.00 |
| 21 | Profession Fee | - | - |
| 22 | Misc. Expense | 139,033.75 | 148,257.00 |
| 23 | Mumffsi Area Programe | - | 30,650.00 |
| 24 | Other Activities | 5,250.00 | 16,657.00 |
| 25 | Security Charges | - | 106,000.00 |
| 26 | Sport Competition Expenses | 17,599.00 | 25,637.00 |
| 27 | Website Expenses | 28,296.00 | 58,209.00 |
| 28 | Uniform Expenses | - | 69,905.00 |
| Total | | 799,459.75 | 1,384,000.00 |

Schedule - 8 Reserves & Surplus

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|--|---------------------------------|---------------------------------|
| I | Capital Reserve | | |
| | Opening Balance | 218,833.00 | 218,833.00 |
| | Total | 218,833.00 | 218,833.00 |
| II | ITT Centre Reserve | | |
| | Opening Balance | - | - |
| | Transferred during the year | 1,198,000.00 | 1,572,000.00 |
| | Transfer to Earmarked Fund | (1,198,000.00) | (1,572,000.00) |
| | Total | - | - |
| III | General Reserve | | |
| | Opening Balance | 38,792,241.00 | 33,370,039.00 |
| | Add: Surplus During the period/year | 6,699,796.43 | 13,583,506.00 |
| | Add: Transfer from Other reserve & Others | 50,000.00 | - |
| | Add: Transfer from Earmarked Fund (TDS Receivable) | 139,348.00 | - |
| | Less: Transfer to Other Reserve (Inter Unit Balances) | (1,667,386.00) | (6,589,304.00) |
| | Less: Transfer to ITT Reserve Indore | (1,198,000.00) | (1,572,000.00) |
| | Less: Transfer to Earmarked (Interest on FDR) | (1,039,579.00) | - |
| | Total | 41,776,456.43 | 38,792,241.00 |
| IV | Other Reserves | | |
| | Opening Balance (Utilized Capital Grant in Aid) | 9,353,966.04 | 9,353,966.00 |
| | Net (Depletion) / Accretion (Utilized During the year) | 1,776,822.00 | 3,397,917.00 |
| | Total | 11,130,788.04 | 12,751,883.00 |
| | Total | 53,128,613.47 | 51,762,957.00 |

Schedule - 09 Earmarked Funds

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|---------------------------------|---------------------------------|---------------------------------|
| 1 | Interest Accrued | 3,412,199.00 | 2,748,625.00 |
| 2 | Shri N.G. Gupta Memorial Fund | 11,000.00 | 11,000.00 |
| 3 | Souvenir / Scholarship Fund | 51,000.00 | 51,000.00 |
| 4 | Shri O.P. Bhattji Memorial Fund | 251,000.00 | 251,000.00 |
| 5 | ITT Reserve (Advance ITT) | 893,000.00 | 648,000.00 |
| 6 | ITT Reserve | 8,843,251.00 | 7,511,963.00 |
| 7 | Other Reserve | (139,384.00) | 50,000.00 |
| | Total | 13,322,066.00 | 11,271,588.00 |

Schedule - 10 Fees Received in Advance

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|---------------------------------|---------------------------------|---------------------------------|
| 1 | ITT Fees Received | 84,000.00 | 44,000.00 |
| 2 | Orientation Course Fee Received | 329,000.00 | 126,000.00 |
| 3 | Seminar Fee Received | 29,800.12 | 3,902.00 |
| 4 | CPT Classes Advance | 81,000.00 | 200,500.00 |
| 5 | Advance ITT Fees | - | 65,000.00 |
| 6 | GMCS Course fees Received | - | 132,000.00 |
| | Total | 523,800.12 | 571,402.00 |

Schedule - 11 Other Liabilities (Provisions For Outstanding Expenses)

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|------------------------------|---------------------------------|---------------------------------|
| 1 | CA. Abhishek Parwal | - | 4,970.00 |
| 2 | CA. Alpa Jain | - | 1,350.00 |
| 3 | Airtel | 4,511.00 | 2,376.00 |
| 4 | CA. Apurv Kansal | - | 3,240.00 |
| 5 | Bharat Sanchar Nigam Limited | 18,290.00 | 2,795.00 |
| 6 | Electricity Exp. Payable | 71,010.00 | 46,721.00 |
| 7 | K.P Patel | - | 554.00 |

| | | | |
|----|--|-------------------|-------------------|
| 8 | Mona Dudhle | - | 1,890.00 |
| 9 | Proactive Professional Services | - | 17,640.00 |
| 10 | Overnite Courier | 19,749.00 | 17,086.00 |
| 11 | CA. Pavnit Singh Saluja | - | 1,890.00 |
| 12 | Security Expenses Payable | - | 22,275.00 |
| 13 | Prateek Uppal | - | 6,480.00 |
| 14 | Ravi Gehlod | - | 2,925.00 |
| 15 | Rimjha News Paper | - | 630.00 |
| 16 | Sethiya Khandelwal & Co. | 4,000.00 | 1,800.00 |
| 17 | Shreekant Shravan | 4,000.00 | - |
| 18 | Student Fees Refundable | - | 45,977.00 |
| 19 | Shailendra Yadav | - | 528.00 |
| 20 | Tushar Khandelwal | 25,000.00 | - |
| 21 | Sunil Maksara | 2,250.00 | - |
| 22 | Sweepar - Shreevardhan | 2,000.00 | - |
| 23 | Suresh Tiwari | - | 3,066.00 |
| 24 | Vishal Kulkarni | - | 313.00 |
| 25 | Vodaphone Bill | 1,225.00 | 980.00 |
| 26 | Shreevardan Society | 12,000.00 | - |
| | ICAI Loan (Sreeja Madam) | 9,340.00 | - |
| 27 | Yashwant Rao Thange (Prayas Photocopy) | - | 2,566.00 |
| 28 | Other Expenses Payable | 46,839.29 | 307,589.00 |
| | | 220,214.29 | 495,641.00 |
| | Statutory Dues: | - | - |
| 1 | PF Payable | 19,787.00 | 11,948.00 |
| 2 | TDS Payable | 145,688.00 | 44,678.00 |
| | | 165,475.00 | 56,626.00 |
| | Total | 551,164.29 | 608,893.00 |

Schedule - 12 Creditors For Expenses

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|------------------------|---------------------------------|---------------------------------|
| 1 | CA Abhinav Jain | 200.00 | - |
| 2 | CA Abhishek Porwal | 4,710.00 | - |
| 3 | ACV Incorporation | 13,240.00 | - |
| 4 | CA Adarsh Jain | 90,180.00 | - |
| 5 | CA Aditya Patni | 4,500.00 | - |
| 6 | CA Adnan Bohra | 5,000.00 | - |
| 7 | Ajmera Tours & Travels | 800.00 | - |
| 8 | CA Ajay Singh Thakur | 1,500.00 | - |
| 9 | CA Manish Pal | 1,500.00 | - |
| 10 | CA Nilesh Partani | 1,500.00 | - |
| 11 | CA Nirmesh Rathi | 1,500.00 | - |
| 12 | CA Pooja Bagla | 1,500.00 | - |
| 13 | CA Ritesh Gupta | 1,500.00 | - |
| 14 | CA Seema Akhotiya | 200.00 | - |
| 15 | CA Shuvam Khandelwal | 1,500.00 | - |
| 16 | CA Tarun Grover | 200.00 | - |
| 17 | CA Vinay Agrawal | 1,500.00 | - |
| 18 | CA Vipin Jain | 1,500.00 | - |
| 19 | CA Vivek Khandelwal | 1,500.00 | - |
| 20 | CA Manish Kumar Jain | 2,420.00 | - |
| 21 | CA Manoj Agrawal | 2,500.00 | - |
| 22 | Mranan Agone | 200.00 | - |
| 23 | Pushpendra Kushwaha | 200.00 | - |
| 24 | Rutul Shah | 18,206.00 | - |
| 25 | Shivali Suravanshi | 200.00 | - |
| 26 | CA. Alpa Jain | 15,120.00 | - |
| 27 | CA Amit Shah | 11,610.00 | - |
| 28 | Amitesh Sharma | 12,900.00 | - |
| 29 | CA Amodh Pahadia | 1,500.00 | - |
| 30 | CA Ankur Chorida | 5,130.00 | - |
| 31 | CA Anuj Dungarwal | 200.00 | - |
| 32 | CA Anurag Joshi | 19,530.00 | - |

| | | | |
|----|---|------------|---|
| 33 | Apurv Kansal | 29,780.00 | - |
| 34 | CA Archana Matta | 900.00 | - |
| 35 | Aryan Graphics | 68,884.00 | - |
| 36 | Aryan Studio | 600.00 | - |
| 37 | CA Ashok Kumar Pahwa | 12,700.00 | - |
| 38 | Badshah Furniture | 43,320.00 | - |
| 39 | Banarasi (Payal Agrawal). | 8,187.00 | - |
| 40 | Brijesh Pal (Photographer) | 16,644.00 | - |
| 41 | Bunty Prajapati | 6,550.00 | - |
| 42 | CA Aarti Bansal | 750.00 | - |
| 43 | CA Arun Jain | 3,000.00 | - |
| 44 | CA Manisha Bindal | 700.00 | - |
| 45 | CA Naveen Khandelwal | 38,880.00 | - |
| 46 | CA Priyanka Jajoo | 300.00 | - |
| 47 | CA. Nandlal Patidar | 1,650.00 | - |
| 48 | Chouhan Tour & Travels (Bharat Singh Chouhan) | 35,640.00 | - |
| 49 | Creator Engineers | 343,724.00 | - |
| 50 | Debahooti Basu | 23,040.00 | - |
| 51 | Devendra Birle | 13,935.00 | - |
| 52 | Dharmesh Tarvecha | 500.00 | - |
| 53 | Dheeraj | 2,000.00 | - |
| 54 | Diksha Singh | 16,113.00 | - |
| 55 | Effotel (Malwa Hospitality Pvt. Ltd.) | 5,917.00 | - |
| 56 | CA Ena Kansal | 13,230.00 | - |
| 57 | Energy India | 26,810.00 | - |
| 58 | Fee Refund A/C | 39,000.00 | - |
| 59 | Garima International | 8,800.00 | - |
| 60 | Gheesalal Dangi | 17,244.00 | - |
| 61 | Gopal Shrivastava | 200.00 | - |
| 62 | Gunjan Shrimal | 1,620.00 | - |
| 63 | Gurleen Kaur | 2,160.00 | - |
| 64 | Hatti (Amrit & Amritesh Traders) | 11,594.00 | - |
| 65 | Hemant Apamarjane | 500.00 | - |
| 66 | Himesh Bansal | 1,500.00 | - |
| 67 | Jagdish Yadav (Mali) | 7,000.00 | - |
| 68 | Jain Shwetamber Social Group Citizen | 15,000.00 | - |

| | | | |
|-----|--|------------|---|
| 69 | Jayant Laddha | 200.00 | - |
| 70 | K.C. Service Centre | 13,150.00 | - |
| 71 | K.P. Patel | 46,013.00 | - |
| 72 | Kailash Flourist | 1,000.00 | - |
| 73 | Kamal Bherulal Saraswal 120301002 | 5,404.00 | - |
| 74 | Kapil Suri | 29,160.00 | - |
| 75 | Kashif Khan (Where Is My Burger) | 5,304.00 | - |
| 76 | Kavita Navlani | 102,825.00 | - |
| 77 | Kevendra Jain | 1,500.00 | - |
| 78 | Kripal Pen Point | 89,670.00 | - |
| 79 | Kushagra Jain | 787.00 | - |
| 80 | CA Lovely Gupta | 1,890.00 | - |
| 81 | Madhavi Dabholkar | 1,620.00 | - |
| 82 | Mahendra Joshi (Mahalakshmi Caterers) | 111,870.00 | - |
| 83 | Manish Gupta | 32,760.00 | - |
| 84 | Md.Majid Ali Khan | 200.00 | - |
| 85 | Meenal Gattani | 86,400.00 | - |
| 86 | Megha Modi | 18,270.00 | - |
| 87 | Mohit Bagzil | 66,960.00 | - |
| 88 | Mona Dudhale | 8,100.00 | - |
| 89 | Narendra Ojha | 12,150.00 | - |
| 90 | Navin Digitech Pvt.Ltd. | 662.00 | - |
| 91 | Nidhi Agrawal (Rama K Gupta & Co.) | 20,000.00 | - |
| 92 | Nidhi Agrawal Faculty | 33,480.00 | - |
| 93 | Nidhi Hasjia | 18,900.00 | - |
| 94 | Nihar Radium Point | 1,000.00 | - |
| 95 | Panchamrut | 9,779.00 | - |
| 96 | Pankaj Kothari | 43,200.00 | - |
| 97 | Pawan Mandowara (Ca) | 100.00 | - |
| 98 | Pawan Security And Labour Supplies | 14,850.00 | - |
| 99 | Piyush Gattani | 70,560.00 | - |
| 100 | Poonam Patni | 13,230.00 | - |
| 101 | Prachi Jain | 200.00 | - |
| 102 | Prakash Mandloi Travels | 3,690.00 | - |
| 103 | Pramila Atriwal (City Office Landlord) | 136,800.00 | - |
| 104 | Pratik Uppal | 26,540.00 | - |

| | | | |
|-----|--------------------------------------|-----------|---|
| 105 | Pratima Kourav 120301002 | 11,950.00 | - |
| 106 | Priyanka Khatri | 36,000.00 | - |
| 107 | Proactive Professional Services | 10,143.00 | - |
| 108 | Pukhraj Bandi Ca | 2,000.00 | - |
| 109 | Puneet Agrawal | 200.00 | - |
| 110 | R. S. Printers Service | 3,730.00 | - |
| 111 | Rahul Yaduvanshi 120301002 | 6,495.00 | - |
| 112 | Rakesh Sisodiya 120301002 | 12,500.00 | - |
| 113 | Ravi Mehta | 66,465.00 | - |
| 114 | Ravi Mehta Ca 071159 | 2,000.00 | - |
| 115 | Readers Paradise | 2,256.00 | - |
| 116 | Rishikesh Dubey | 3,500.00 | - |
| 117 | Sakharam (Weldor) | 1,000.00 | - |
| 118 | Sanjay Zerox | 7,412.00 | - |
| 119 | Saurabh Parikh | 9,504.00 | - |
| 120 | Saurabh Purohit | 9,450.00 | - |
| 121 | Savariya Catterers (Jitendra Bansal) | 94,545.00 | - |
| 122 | Shailendra Yadav120301002 | 20,714.00 | - |
| 123 | Shiv Narayan Dangi120301002 | 7,000.00 | - |
| 124 | Shreyas Dharkar | 9,990.00 | - |
| 125 | Shruti Jain | 9,990.00 | - |
| 126 | Shubham Flower | 6,900.00 | - |
| 127 | Shyama Bai120301002 | 11,000.00 | - |
| 128 | Sohit Kothadia | 200.00 | - |
| 129 | Sreeja Rajnish120301002 | 88,174.00 | - |
| 130 | Srg (Bharti Manish Thakre) | 4,600.00 | - |
| 131 | Student Welfare Fund | 250.00 | - |
| 132 | Sumit Biyani | 93,690.00 | - |
| 133 | Supriya Phadke | 76,500.00 | - |
| 134 | Suresh Tiwari120301002 | 81,056.00 | - |
| 135 | Tasowar Khan120301002 | 9,000.00 | - |
| 136 | Trilok Singh Rajput120301002 | 12,500.00 | - |
| 137 | Trophy House | 7,854.00 | - |
| 138 | Tushar Kothari120301002 | 25,000.00 | - |
| 139 | Unicom Power Service (Anil Deshmukh) | 2,100.00 | - |
| 140 | V.R.Subrimanyam | 1,500.00 | - |

| | | | |
|-----|---|---------------------|-------------------|
| 141 | Veena Dadwani | 3,240.00 | - |
| 142 | Vicky Sovasiya | 16,250.00 | - |
| 143 | Vidya Gour Ca | 400.00 | - |
| 144 | White Wagon Entertainment (Rohit Agrawal) | 33,660.00 | - |
| 145 | Yadav News Paper Agency(Vinod Singh Thakur) | 1,200.00 | - |
| 146 | Yashwant Rao Thange | 12,539.00 | - |
| 147 | Aarju Kaushal | - | 5,500.00 |
| 148 | Abhishek Agrawal | - | 100.00 |
| 149 | Amitesh Sharm | - | 6,486.00 |
| 150 | Arbaz Khan | - | 5,500.00 |
| 151 | Brijesh Pal (Kirti Video) | - | 3,600.00 |
| 152 | CA Aarti Bansal | - | 1,500.00 |
| 153 | CA Arun Jain 402057 | - | 3,000.00 |
| 154 | CA Jeena Shah | - | 350.00 |
| 155 | CA Manisha Bindal | - | 700.00 |
| 156 | CA Priyanka Jajoo | - | 300.00 |
| 157 | CA Shailendra Porwal | - | 1,800.00 |
| 158 | CA. Nandlal Patidar | - | 2,000.00 |
| 159 | Chauhan Security Services | 31,680.00 | - |
| 160 | Country In N | - | 104,458.00 |
| 161 | Dharmesh Tarvecha | - | 500.00 |
| 162 | Energy India | - | 12,885.00 |
| 163 | Gift House | - | 8,000.00 |
| 164 | Hatti (Amrit & Amritesh Traders) | - | 1,341.00 |
| 165 | Kavita Singhal | - | 5,500.00 |
| 166 | Kota Stone | - | 3,972.00 |
| 167 | Mahak Ahuja | - | 5,500.00 |
| 168 | Sunil Solanki (Profile) | 103,789.00 | 9,480.00 |
| 169 | Sanjay Xerox | - | 22,623.00 |
| 170 | Shubham Flower | - | 1,247.00 |
| 171 | Tax Practioners's Association | 68,435.00 | 46,890.00 |
| 172 | Yash Bhondwe | - | 5,263.00 |
| 173 | Yogesh Enterprises | 19,508.00 | 1,669.00 |
| | Total | 3,108,211.00 | 260,164.00 |

Schedule - 13 Inter Unit Balances Payable

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|--|---------------------------------|---------------------------------|
| I | Capital Grant From Head Office | | |
| I | Opening Balance | 15,437,883.04 | 12,751,883.04 |
| | Add : Received During The Period | - | 2,686,000.00 |
| | Less : Reversed During The Period | - | - |
| | Sub Total | 15,437,883.04 | 15,437,883.04 |
| II | Publication Stock Transfer Account Institute and BOS Publications (Stock Transfer New Delhi) | 2,092,835.00 | 1,886,985.00 |
| | Sub Total | 2,092,835.00 | 1,886,985.00 |
| III | ICAI Publication Payable Account Sale of Institute/BOS Publication Payable (New Delhi) | 1,169,442.00 | 1,867,568.00 |
| | CAI Publication Sale | - | - |
| | IPCC Study Material | - | - |
| | Sub Total | 1,169,442.00 | 1,867,568.00 |
| IV | Other Inter Unit Balances | | |
| | ICAI International Conference | - | 3,390,783.00 |
| | ICAI OP Classes | 70,500.00 | - |
| | Certificate Courses on Arbitration | - | - |
| | Forensic Accounting and fraud deduction course | - | - |
| | ICAI GMCS Payable | 29,500.00 | 111,000.00 |
| | Rremittance Of 15% ITT Fees | 116,750.00 | 61,200.00 |
| | WTO,Insurance & MAC Payable | - | - |
| | Certificate Courses on Concurrent Audit | - | - |
| | ICAI Delhi HO | - | 12,035,739.00 |
| | Sub Total | 216,750.00 | 15,598,722.00 |
| | | - | - |
| | Total | 18,916,910.04 | 34,791,158.04 |

SCHEDULE - 14 FIXED ASSETS

| S. No. | Particulars | Rate of Dep. | Gross Block | | | | Depreciation | | | Net Block | |
|--------------------------|--------------------------------------|--------------|------------------|-----------------------|----------------------|------------------|------------------|----------------|------------------|------------------|------------------|
| | | | As on 01.04.2016 | Addition for the year | Sales for the Period | As on 31.03.2017 | As on 01.04.2016 | for the period | As on 31.03.2017 | As on 31.03.2017 | As on 31.03.2016 |
| | | | | | | | | | | | |
| A - BRANCH ASSETS | | | | | | | | | | | |
| 1 | Furniture & Fixtures (Auditorium) | 10% | 776431 | 115,520.00 | - | 891951 | 183630 | 65568 | 249197 | 642754 | 592801 |
| 2 | Electric Installation (Auditorium) | 10% | 161722 | 82,280.00 | - | 244002 | 61108 | 12118 | 73227 | 170775 | 100614 |
| 3 | Water Purifier (Auditorium) | 15% | 28000 | - | - | 28000 | 18496 | 1426 | 19921 | 8079 | 9504 |
| 4 | Water Cooler (Auditorium) | 15% | 67175 | - | - | 67175 | 39492 | 4152 | 43645 | 23530 | 27683 |
| 5 | Water Cooler (New Floor) | 15% | 42300 | - | - | 42300 | 7350 | 5243 | 12592 | 29708 | 34950 |
| 6 | DLP Projector Main Hall (Auditorium) | 15% | 461000 | - | - | 461000 | 247156 | 32077 | 279232 | 181768 | 213844 |
| 7 | DLP Projector Mini Hall (Auditorium) | 15% | 45692 | - | - | 45692 | 23781 | 3287 | 27068 | 18624 | 21911 |
| 8 | A.C. for Auditorium | 15% | 167971 | - | - | 167971 | 79221 | 13313 | 92533 | 75438 | 88750 |
| 9 | Sound Systems (Auditorium) | 15% | 19055 | - | - | 19055 | 15006 | 607 | 15614 | 3441 | 4049 |
| 10 | Furniture & Fixtures & Ele. Inst. | 10% | 3776806 | - | - | 3776806 | 1108651 | 266816 | 1375466 | 2401340 | 2668155 |
| 11 | Sport Equipment | 15% | 27500 | - | - | 27500 | 14862 | 1896 | 16757 | 10743 | 12638 |
| 12 | UPS | 10% | 6000 | - | - | 6000 | 3154 | 285 | 3439 | 2561 | 2846 |
| 13 | Safe | 10% | 21000 | - | - | 21000 | 6878 | 1412 | 8290 | 12710 | 14122 |
| 14 | Kanat | 10% | 12880 | - | - | 12880 | 6149 | 673 | 6822 | 6058 | 6731 |
| 15 | Office Equipment's | 15% | 675125 | - | - | 675125 | 448052 | 34061 | 482113 | 193012 | 227073 |
| 16 | LED Sets | 15% | 118300 | - | - | 118300 | 45649 | 10898 | 56547 | 61753 | 72651 |
| 17 | LED for Auditorium | 15% | 171000 | - | - | 171000 | 53886 | 17567 | 71453 | 99547 | 117114 |
| 18 | Projector | 15% | 270299 | - | - | 270299 | 183129 | 13076 | 196204 | 74095 | 87170 |
| 19 | Dell Projector 1210S | 15% | 69000 | - | - | 69000 | 26625 | 6356 | 32982 | 36018 | 42375 |
| 20 | Projector MX520 | 15% | 37000 | - | - | 37000 | 11388 | 3842 | 15230 | 21770 | 25612 |
| 21 | Gas Connection | 15% | 4310 | - | - | 4310 | 3160 | 172 | 3333 | 977 | 1150 |
| 22 | Digital Camera (Nikon) | 15% | 14250 | - | - | 14250 | 7154 | 1064 | 8218 | 6032 | 7096 |
| 23 | Digital Camera (Sony) | 15% | 6999 | - | - | 6999 | 5197 | 270 | 5467 | 1532 | 1802 |
| 24 | Cycle | 15% | 0 | - | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Battery for DG Set (Auditorium) | 15% | 13271 | - | - | 13271 | 7926 | 802 | 8728 | 4543 | 5345 |
| 26 | Printer | 15% | 45800 | - | - | 45800 | 26742 | 2859 | 29601 | 16199 | 19058 |
| 27 | Printer Cum Fax & Scanner (Samsung) | 15% | 14400 | - | - | 14400 | 6883 | 1128 | 8011 | 6389 | 7517 |
| 28 | Printer Epson LQ310 | 15% | 10825 | - | - | 10825 | 1692 | 1370 | 3062 | 7763 | 9133 |
| 29 | Pluto Drum Set | 15% | 21000 | - | - | 21000 | 9397 | 1741 | 11137 | 9863 | 11603 |
| 30 | RO Water Purifier | 15% | 28000 | - | - | 28000 | 19024 | 1346 | 20370 | 7630 | 8976 |
| 31 | RO Plant | 15% | 129950 | - | - | 129950 | 22171 | 16167 | 38338 | 91612 | 107779 |
| 32 | Water Cooler | 15% | 27500 | - | - | 27500 | 14767 | 1910 | 16677 | 10823 | 12733 |

| | | | | | | | | | | | | |
|----|-----------------------------|--|------|---------|------------|----------|----------|-----------|--------|-----------|---------|---------|
| 33 | Tele. Conf. Equipment | | 15% | 12900 | - | - | 12900 | 9872 | 454 | 10326 | 2574 | 3028 |
| 34 | Sound Systems | | 15% | 169607 | 22,633.00 | - | 192240 | 43781 | 21137 | 64918 | 127322 | 125826 |
| 35 | Stabilizer SVC5000 | | 15% | 17797 | - | - | 17797 | 2924 | 2231 | 5155 | 12642 | 14873 |
| 36 | Statue of Sarashwati | | 15% | 23000 | - | - | 23000 | 10007 | 1949 | 11956 | 11044 | 12993 |
| 37 | Submersible Pump | | 15% | 43326 | - | - | 43326 | 19164 | 3624 | 22788 | 20538 | 24162 |
| 38 | Weighing Machine | | 15% | 5100 | - | - | 5100 | 3249 | 278 | 3526 | 1574 | 1851 |
| 39 | Refrigerator | | 15% | 21300 | - | - | 21300 | 13568 | 1160 | 14728 | 6572 | 7732 |
| 40 | Fountain Motor | | 15% | 10250 | - | - | 10250 | 3222 | 1054 | 4276 | 5974 | 7028 |
| 41 | Mike System | | 15% | 6500 | - | - | 6500 | 4171 | 349 | 4520 | 1980 | 2329 |
| 42 | Microwave Oven | | 15% | 2700 | - | - | 2700 | 1720 | 147 | 1867 | 833 | 980 |
| 43 | Coffee Machine | | 15% | 17500 | - | - | 17500 | 11065 | 965 | 12030 | 5470 | 6435 |
| 44 | Vehicle - Honda Activa | | 20% | 52088 | - | - | 52088 | 35812 | 3255 | 39068 | 13020 | 16276 |
| 45 | Computer | | 60% | 397951 | - | - | 397951 | 362989 | 20977 | 383966 | 13985 | 34962 |
| 46 | Laptop Acer | | 60% | 67664 | - | - | 67664 | 65322 | 1405 | 66727 | 937 | 2342 |
| 47 | Laptop Toshiba | | 60% | 37500 | - | - | 37500 | 37500 | 0 | 37500 | 0 | 0 |
| 48 | Laptop Lenovo | | 60% | 36000 | - | - | 36000 | 35250 | 450 | 35700 | 300 | 750 |
| 49 | Laptop Samsung | | 60% | 35990 | - | 2,195.00 | 33795 | 32854 | 941 | 33795 | 0 | 3136 |
| 50 | Laptop HP N232TU | | 60% | 35140 | - | - | 35140 | 29555 | 3351 | 32906 | 2234 | 5585 |
| 51 | Library Books | | 100% | 310107 | 15,416.00 | - | 325523 | 0 | 15416 | 15416 | - | 0 |
| 52 | Projector CPT | | 15% | 33500 | - | - | 33500 | 8793 | 3706 | 12499 | 21001 | 24707 |
| 53 | Projector BenQ MX525 | | 15% | 84123 | - | - | 84123 | 10,515.38 | 11041 | 21557 | 62566 | 73608 |
| 54 | Projector Epson X18 | | 15% | 89738 | - | - | 89738 | 11,217.25 | 11778 | 22995 | 66743 | 78521 |
| 55 | CCTV Camera | | 15% | 326995 | - | - | 326995 | 24,524.63 | 45371 | 69895 | 257100 | 302470 |
| 56 | EPBAX | | 15% | 123005 | - | - | 123005 | 9,225.38 | 17067 | 26292 | 96713 | 113780 |
| 57 | Laptop HP | | 60% | 87505 | - | - | 87505 | 30,626.75 | 34127 | 64754 | 22751 | 56878 |
| 58 | Switch | | 10% | 20330 | - | - | 20330 | 508.25 | 1982 | 2490 | 17840 | 19822 |
| 59 | Laptop HP Notebook | | 60% | 56000 | - | - | 56000 | - | 33600 | 33,600.00 | 22400 | 56000 |
| 60 | Bio Matric Machine (Branch) | | 15% | 0 | 7,500.00 | - | 7500 | - | 844 | 843.75 | 6656 | 0 |
| 61 | Colour Printer | | 15% | 0 | 17,000.00 | - | 17000 | - | 2338 | 2,337.50 | 14663 | 0 |
| 62 | Video Conferencing System | | 15% | 0 | 519,166.00 | - | 519166 | - | 71385 | 71,385.33 | 447781 | 0 |
| 63 | Bio Matric Machine (Branch) | | 15% | 0 | 13,240.00 | - | 13240 | - | 166 | 165.50 | 13075 | 0 |
| | SUB TOTAL (A) | | | 9394178 | 792755 | 2195 | 10184738 | 3525210 | 836048 | 4361258 | 5513372 | 5558860 |

| | | | | | | | | | | | | | |
|---------------------|------------------------------------|-----|-----------|-----------|------|----------|-----------|---------|----------|---------|---------|-----------|--------|
| B- INDORE ITT | | | | | | | | | | | | | |
| 1 | Furniture & Fixtures | | | | | | | 479280 | 249711 | 22957 | 272668 | 206612 | 229569 |
| 2 | Electric Installation | 10% | 479280 | - | - | - | 107432 | 51831 | 5560 | 57391 | 50041 | 55601 | |
| 3 | UPS | 10% | 39500 | - | - | - | 39500 | 23017 | 1648 | 24666 | 14834 | 16483 | |
| 4 | Projector Epson EB-X02 | 15% | 33000 | - | - | - | 33000 | 10039 | 3444 | 13483 | 19517 | 22961 | |
| 5 | Electrical & Fitting (New ITT Lab) | 10% | 33405 | - | - | - | 33405 | 7030 | 2638 | 9667 | 23738 | 26375 | |
| 6 | Furniture & Fixture (New ITT Lab) | 10% | 320055 | - | - | - | 320055 | 67938 | 25212 | 93150 | 226905 | 252117 | |
| 7 | Computer (New ITT Lab) | 60% | 2016238 | - | - | - | 2016238 | 1645913 | 222195 | 1868108 | 148130 | 370325 | |
| 8 | Office Equipment's | 15% | 70982 | - | - | - | 70982 | 37784 | 4980 | 42764 | 28218 | 33198 | |
| 9 | AC | 15% | 219370 | - | - | - | 219370 | 107998 | 16706 | 124704 | 94666 | 111372 | |
| 10 | LCD Projectors | 15% | 167800 | - | - | - | 167800 | 117987 | 7472 | 125459 | 42341 | 49813 | |
| 11 | DG SET | 15% | 415959 | - | - | - | 415959 | 289279 | 19002 | 308281 | 107678 | 126680 | |
| 12 | UPS - 20 KVA | 15% | 413000 | - | - | - | 413000 | 41300 | 54982 | 96282 | 311566 | 366549 | |
| 13 | Computer | 60% | 2045978 | - | - | - | 2045978 | 2005136 | 27596 | 2032733 | 18397 | 45993 | |
| 14 | Projector Sony VPL-DX100/7108161 | 15% | 35400 | - | - | - | 35400 | 10160 | 3786 | 13946 | 21454 | 25240 | |
| 15 | Software | 33% | 529397 | - | - | - | 529397 | 511647 | 5916 | 517563 | 11834 | 17750 | |
| 16 | Quick Heal Antivirus | 33% | 222222 | - | - | - | 222222 | 30567 | 63879 | 94446 | 127776 | 191655 | |
| 17 | Fire Extinguisher | 10% | 78,622.00 | - | - | - | 78,622.00 | 13.33 | 7861 | 7874 | 70748 | 78,608.67 | |
| | SUB TOTAL (B) | | 7227640 | 0 | 0 | 0 | 7227640 | 5207352 | 495833 | 5703185 | 1524455 | 2020288 | |
| C- READING ROOM | | | | | | | | | | | | | |
| 1 | AC | 15% | 206910 | - | - | - | 206910 | 56355 | 22583 | 78938 | 127972 | 150555 | |
| 2 | Electrical & Fitting (Fans) | 10% | 61455 | - | - | - | 61455 | 9073 | 5238 | 14311 | 47144 | 52382 | |
| 3 | Projector | 15% | 36200 | - | - | - | 36200 | 10046 | 3923 | 13969 | 22231 | 26155 | |
| 4 | Sound System | 15% | 54798 | - | - | - | 54798 | 9595 | 6780 | 16375 | 38423 | 45203 | |
| 5 | Almira Glass door | 10% | 16634 | - | - | - | 16634 | 2914 | 4286 | 12348 | 13248 | 13720 | |
| 6 | Battery Exide | 15% | 12287 | 15,208.00 | - | - | 27495 | 3062 | 3475 | 6537 | 20958 | 9225 | |
| 7 | Furniture & Fixture | 10% | 586650 | - | - | - | 586650 | 75749 | 51090 | 126839 | 459811 | 510901 | |
| 8 | CCTV Camera | 15% | 77610 | 3,450.00 | - | - | 81060 | 15099 | 12539 | 27638 | 53422 | 62511 | |
| 9 | Bio Matrix Machine (Reading Room) | 15% | 0 | 7,500.00 | - | - | 7500 | 0 | 844 | 844 | 6656 | 0 | |
| | SUB TOTAL (C) | | 1052544 | 26158 | 0 | 0 | 1078702 | 181892 | 107845 | 289737 | 788965 | 870652 | |
| GRAND TOTAL (A+B+C) | | | | | | | | | | | | | |
| | | | 17674362 | 818913 | 2195 | 18491080 | 8914454 | 1439726 | 10354180 | 7826793 | 8449801 | | |

Schedule - 15 Other Investments

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|--|---------------------------------|---------------------------------|
| | Non-Current | | |
| 1 | ITT FDRs (From Surplus & Advance Receipts) | - | 4,714,165.00 |
| 2 | Other FDRs | 41,585,596.00 | 35,237,012.00 |
| 3 | Accrued Interest on FDR's | 2,573,255.00 | 3,098,457.00 |
| | Total | 44,158,851.00 | 43,049,634.00 |

Schedule - 16 Earmarked Investments

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|---|---------------------------------|---------------------------------|
| | Long Term Investments | | |
| | FDR'S with Bank(Term Deposit with OBC Bank) | 12,188,202.00 | 9,871,227.00 |
| | Accrued Interest On Earmarked FDR | 759,756.00 | 889,152.00 |
| | TDS Receivable On Earmarked Fund Interest | 0.00 | 139384.00 |
| | FDR No. 60140199154 (BOM) | 312,108.00 | 312,108.00 |
| | FDR No. 60151585455 (BOM) | 11,000.00 | 11,000.00 |
| | FDR No. 60151585738 (BOM) | 51,000.00 | 51,000.00 |
| | Total | 13,322,066.00 | 11,273,871.00 |

Schedule - 17 Advances & Prepayments

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|-------------------------------|---------------------------------|---------------------------------|
| | Current | | |
| 1 | Advance | 9,750.00 | 9,200.00 |
| 2 | Advance Medical | - | 8,444.00 |
| 3 | Prepaid Insurance | 8,862.00 | 15,660.00 |
| 4 | Advance seminar exp. | - | 54,960.00 |
| | Advance against Expenses | 462.00 | - |
| 5 | Employee Loan A/c (K.P Patel) | 16,000.00 | 9,000.00 |
| | Total | 35,074.00 | 97,264.00 |

Schedule - 18 Other Receivables

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|--|---------------------------------|---------------------------------|
| | Current | | |
| 1 | Cheque Return | 2,150.00 | - |
| 2 | Bank Of India | - | 12,500.00 |
| 3 | Cherry Tree Hotels | - | 20,000.00 |
| 4 | Gopilal Prajapati | 630.00 | - |
| 5 | CA Churchil Jain | 7,400.00 | - |
| 6 | Fortune Landmark Hotel | 15,905.00 | 9,145.00 |
| 7 | ICSI | - | 15,000.00 |
| 8 | Jhansi Branch | 3,100.00 | 3,100.00 |
| 9 | Pithampur Audhogik Sangthan | 20,000.00 | - |
| 10 | Renaissance Law Collage | - | 35,000.00 |
| 11 | Systemax Technologies | - | 363,416.00 |
| 12 | Ujjain Branch of CIRC of ICAI | - | 9,302.00 |
| 13 | Altius Institute Of University Studies | - | 25,000.00 |
| 14 | Depak Kaul | - | 10,500.00 |
| 15 | IC600 | - | 3,000.00 |
| 16 | Manish Kumar | - | 2,500.00 |
| 17 | Manoj Agrawal | - | 3,000.00 |
| 18 | Mitesh Kumar | - | 2,500.00 |
| 19 | Nitin Garg | - | 2,500.00 |
| 20 | Rahul Shukla | - | 2,500.00 |
| 21 | Vipin Gupta | - | 2,500.00 |
| 22 | Vishal Kulkarni | 2,000.00 | - |
| 23 | Urvashi | - | 7,000.00 |
| 24 | CA. Hitesh Parmar | 300.00 | - |
| | Total | 51,485.00 | 528,463.00 |

Schedule - 19 Cash at Bank

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|--|---------------------------------|---------------------------------|
| 1 | Balance with Oriental Bank of Commerce | | |
| | - In current Account - 578 | 232,173.50 | 4,683.00 |
| | -In current Account - 745 | 140,203.00 | 3,360.00 |
| | -In current Account - 1421 | 5,000.00 | 4,719.00 |
| 2 | Balance with The ICICI Bank | | |
| | -In Saving Account | 24,000.00 | 22,094.00 |
| | -In 4105013543 | 227,804.31 | 2,896.00 |
| 3 | OBC (Information Technology Training) | 53,000.00 | 4,972.00 |
| 4 | PNB Current Account- 4622002100004551 | 27,956.50 | 50,000.00 |
| 5 | Balance with Axis Bank | | |
| | -In 915010022999678 | - | - |
| | -In 915010020197467 | - | - |
| | Total | 710,137.31 | 92,724.00 |

Schedule - 20 Inter Unit Balances Receivable

| S.No. | Particulars | Amount in ` As at 31.03.2017 | Amount in ` As at 31.03.2016 |
|-------|---|---------------------------------|---------------------------------|
| 1 | ICAI Current Account | | |
| 1 | Burhanpur CPE Programme | - | 4,828.00 |
| 2 | Bhopal Branch of CIRC OF ICAI | - | 5,060.00 |
| 3 | Carrier Counseling Programme | - | 1,200.00 |
| 4 | Certificate Course on Concurrent Audit of Banks | - | 4,425.00 |
| 5 | Central Council Member (CA Sanjay Agrawal) | - | 2,306.00 |
| 6 | DISA Training Expenses (Receivable) | 177,432.00 | 295,426.00 |
| 7 | Exclusive Campus Expenses | 50,222.00 | 196,595.00 |
| 8 | ICAI Current Account | 1,917,010.66 | 271,754.00 |
| 9 | ICAI Debate Competition | 14,408.00 | 14,790.00 |
| 10 | ICAI New Delhi (Salary) | - | 384,793.00 |
| 11 | IFRS Certification Course | - | 248,871.00 |
| 12 | Orientation Classes (online Fee) | 315,000.00 | - |

| | | | |
|----|--|--------------|--------------|
| 13 | Receivable against various Seminars Grants | 78,096.00 | - |
| 14 | International Affair Committee | - | 662,421.00 |
| 15 | Medical Reimbursement | - | 8,000.00 |
| 16 | Mock Test Expenses | 53,654.00 | 14,918.00 |
| 17 | Neemuch Programme | - | 6,995.00 |
| 18 | Reading Room Grant | - | 727,587.00 |
| 19 | Revenue Grant received From HO | 428,000.00 | 107,000.00 |
| 20 | Reimbursement Of President & Vice-President Expenses | - | 151,150.00 |
| 21 | CPE Committee (National Conference 8th & 9th Dec. 2016) | 250,000.00 | - |
| 22 | Quiz Contest | 6,454.00 | - |
| 23 | Elocution Contest | 2,075.00 | - |
| 24 | Student Activity Grant | 750,000.00 | 575,170.00 |
| 25 | Student Festival Expenses | 200,000.00 | 169,470.00 |
| 26 | Student Sports Competition | 50,000.00 | 50,000.00 |
| 27 | Student One Day Grant | 107,325.00 | 166,106.00 |
| | Total | 4,399,676.66 | 4,068,865.00 |
| II | | | |
| 1 | Publication Stock Transfer Account Institute and BOS Publications (ICAI Publication Account New Delhi) | 2,092,835.00 | 1,886,985.00 |
| | Total | 2,092,835.00 | 1,886,985.00 |

Indore Branch of CIRC of The Institute of Chartered Accountants of India
**Conference/Seminar with
 Central Committee/Regional Council**

| Date | Name of Committee/ Regional Council | Name of Program | Topic | Facutly/Guest | CPE Hours |
|-------------------------------|--|---|--|---|-----------|
| 02.04.2016 | Auditing and Assurance Standard Board | Seminar | Bank Audit | CA Amarjeet Chopra, Past President ICAI CA Anil Saxena CA Gagan Jhavar | 4 |
| 4.04.2016 | Committee on Information Technology | Awareness Programme for Police Department | 1. Forensic Accounting and Fraud Prevention 2. understanding Financial Statements | CA Manish Dafaria CA Atul Gupta Shri Avneet Singh Shri Sachin Dedhia | 0 |
| 04.06.2016 | Corporate Law and Corporate Governance Committee | Seminar | CARO & IFCCA | Sumit Binani CA Yagnesh Desai CA Vikram Gupte | 6 |
| 02.07.2016 | Direct Tax Committee Public Relation Committee | Citizen & Member Awareness Programs | Income Declaration Scheme, 2016 | CA Manoj Gupta Shri Girish Chandolkar (Principal Commissioner of Income Tax, Indore) | 2 |
| 16.07.2016 | Direct Tax Committee | Seminar | Direct Tax Conclave | Shri D. D. Sud, ITAT President CA Manoj Munshi CA Sunil Talati, Past President ICAI CA Kapil Goel CA Manoj Fadnis CA Naveen ND Gupta, CCM CA Anil Garg CA Sanjeev Choudhary, CCM CA Kemisha Soni CA Abhay Chhajer | 6 |
| 08.12.2016 & 09.12.2016 | Continuing Professional Education | National Conference | As per Brochure Attached | CA Ninad Karpe CA Manish Hingar CA Rakesh Gupta CA Bhava Doshi CA Sanjay Jhanwar CA Prakash Sharma, CCM CA Sanjay K. Agrawal, CCM CA. Nihar Jambusaria, CCM CA. Debashish Mitra, CCM CA. Mukesh Kushwah, CCM CA. Mukesh Bansal, RCM CA. Nitesh Gupta, Sec., CIRC CA. Rohit Ruwatia, RCM CA. Pramod K. Boob, RCM CA. Gautam Sharma, RCM Shri P. Narhari, Collector, Indore Shri Ullas Kamath | 12 |
| 15.12.2016 | Committee on Information Technology | Seminar | Technology the next Frontier | CA Atul Gupta, CCM CA Anand Janghid CA Naveen Khandelwal CA Atul Gupta | 6 |

| | | | | | |
|------------|--------------------------------|-------------------|---|--|---|
| 30.12.2016 | Central India Regional Council | Regional Conclave | 1. Benami Transaction Act 2016 2. Fixed Assets Accounting & Tax Issues. 3. Meaning of Scope and Supply 4. A walk through the GST | CA. Rajesh Sanghvi CA. Vikram Gupte CA. Ashok Batra CA. Shailendra Porwal | 6 |
|------------|--------------------------------|-------------------|---|--|---|

One Day Seminars

| Date | Activity | Topics | Faculty / Guest | CPE Hours |
|------------|-------------------------|---|--|-----------|
| 03.03.2016 | Budget Talk | Union Budget 2016 | CA. Pradip Kapasi (Mumbai) CA. Arvind Chawla CA. B.P. Inani CA. Anil Khandelwal (President, TPA) CA. Vikram Gupte (Secretary, TPA) CS. Manoj Bhandari (Chairman ICSI, Indore) CS. Anurag Gangrade (Secretary, ICSI Indore) | 4 |
| 08.03.2016 | Women's Day Celebration | Health is the Real Treasure | Ms. Ashima Gupta CIT (Appeal) CA. Shalini Mehta Mrs. Dipti Gama Ms. Shivani Lodha | 2 |
| 12.03.2016 | Women's Seminar | Work Life Balance | CA. Pankaj Kothari CA. Debahooti Basu | 2 |
| 30.03.2016 | Seminar | Time & Stress Management | CA. Pankaj Kothari | 2 |
| 01.04.2016 | Seminar | Bank Branch Audit | CA. Amarjit Chopra, Past President, ICAI CA. Anil K. Saxena CA. Gagan Jhavar CA. Prakash Wohra | 6 |
| 23.04.2016 | Seminar on VAT | Assessment, Penalty & Interest under Commercial Tax Act | CA. D J Dave CA. R S Goyal | 2 |
| 29.04.2016 | Seminar | Boost Your Revenue - Tapping new Opportunities | CA. Manoj Fadnis, Past President CA. Kemisha Soni CA. Manish Dafaria CA. Mahesh Solanki CA. B.P. Inani CA. Naveen Khandelwal Shri. Rahul Jain | 2 |
| 05.05.2016 | Penal Discussion | Growth & Brand @ CA | CA. Manoj Fadnis, Past President, ICAI CA. B.P. Inani CA. Manoj P. Gupta CA. Mahesh Solanki CA. Sunil Jain CA. Manish Dafaria CA. Navin Khandelwal Shri. Abhishek Sanghvi Shri. Rahul Jain | 2 |
| 08.05.2016 | Seminar | Digital India For Genx | Shri. Sachin Dedhia Mumbai | 2 |

| | | | | |
|------------|------------------------------------|---|--|---|
| 21.05.2016 | Workshop | Filing of Return under MPVAT (Practical Session) | CA Shailendra Porwal | 2 |
| 22.05.2016 | Seminar for members in Industry | Internal Financial Control | CA Deepak Mulchandani CA Sheetal Shah CA Anushree Meher | 2 |
| 28.05.2016 | Seminar | Real Estate Sector | CA Rajesh Sanghvi | 2 |
| 04.06.2016 | Seminar | CARO - 2016 & IFC | CA. Sumit Binani CA. Vikram Gupte CA. Yagnesh Desai | 6 |
| 10.06.2016 | Seminar | Appeal under VAT | CA P. D. Nagar | 2 |
| 05.08.2016 | Seminar | Merger & Networking of CA firms | CA. Rohit Ruwatia RCM CA. Anand Saklecha | 2 |
| 05.08.2016 | Seminar | Income Disclosure Scheme - 2016 | Shri. Abrar Ahmed Principal Chief Commissioner of Income Tax Shri. V.K.Mathur Chief Commissioner of Income Tax Shri. D.G.Chandolker, Principal Commissioner of Income | 4 |
| 13.08.2016 | Meeting | First talk on GST | Shri Sudeep Gupta, (Dy. Commissioner of Commercial Tax) | 2 |
| 22.08.2016 | Seminar | TDS & TCS | CA.Kirti Joshi Shri S.S.Murthy, (ITO) | 2 |
| 28.08.2016 | Seminar | Goods & Service – at Khandwa | CA Rajesh Mehta Shri,R.S.Goyal | 2 |
| 02.09.2016 | Seminar | Stamp Duty & Excise Duty | CA. Sunil G. Khandelwal Adv. Devi Prasad Sharma | 2 |
| 10.09.2016 | Seminar | Allied Laws & Labour Laws | Shri Girish Patwardhan | 2 |
| 29.09.2016 | Seminar | Query Redressal Session on Tax Audit | CA.Hitesh Mehta CA.Rajesh Mehta | 3 |
| 07.10.2016 | Seminar | GST | CA. Nihal Kothari,Mumbai | 2 |
| 21.10.2016 | Seminar | Bank Finance | Shri PVS Laxmi Narayana, DGM SIDBI | 2 |
| 11.11.2016 | Seminar | Demonetization of Currency – Overview & Impact | CA. Manoj P. Gupta CA. Manish Dafria CA. B. P. Inani CA. Shubhash Mathur CA. Anil Garg | 2 |

Workshops/Training Programs organised

| Date | Activity | Topics | Faculty / Guest | CPE Hours |
|------------|-------------|---|--|-----------|
| 17.03.2016 | Workshop | Generation of Reports for Bank Audit under CBS environment | CA.Atul Gupta | 3 |
| 19.03.2016 | IT workshop | Excel - 10 | Mrs.Kavita Navlani | 3 |
| 26.03.2016 | IT workshop | Online & offline Mail Management | Mrs.Kavita Navlani | 3 |
| 22.04.2016 | Workshop | Road map to Ind AS Ind AS 1 – Presentation of Fin. Statements Ind AS 7 – Statement of cash flows Ind AS 8 – Accounting policies, changes in accounting estimates and errors Ind AS 10– Events after reporting periods | CA. Manoj Fadnis, Past President, ICAI | 3 |
| 23.04.2016 | Workshop | Ind AS 2 – Inventories Ind AS 16 – Property, plant and equipments Ind AS 38 – Intangible Assets Ind AS 36 – Impairment of Assets Ind AS 23 – Borrowing Costs | CA. Seema Mangal CA. Aseem Trivedi | 3 |
| 24.04.2016 | Workshop | Ind AS 11 - Construction Contracts Ind AS 18 – Revenue Ind AS 12 – Income Taxes | CA.Vasundhara Laad | 3 |
| 29.04.2016 | Workshop | Ind AS 103 –Business Combination | CA. Aseem Trivedi | 3 |
| 30.04.2016 | Workshop | Ind AS 110 –Consolidated Financial Statements Ind AS 111 –Joint Arrangements Ind AS 27 – Separate Financial Statements | CA. Jayesh Pahuja | 3 |
| 01.05.2016 | Workshop | Ind AS 101 – First time adoption of Ind AS | CA. Manoj Fadnis, Past President, ICAI | 3 |
| 01.05.2016 | Workshop | Ind AS 101 – First time adoption of Ind AS | CA. Manoj Fadnis, Past President, ICAI | |
| 21.05.2016 | workshop | Filling of Return under MPVAT (Practical Session) | CA Shailendra Porwal | 3 |
| 12.06.2016 | Workshop | Ethical Hacking | Shri.Sachin Dedhia,Mumbai | 2 |
| 18.12.2016 | IT workshop | Financial Functions | Mrs.Kavita Navlani | 2 |
| 26.12.2016 | IT workshop | Excel - 10 | Mrs.Kavita Navlani | 2 |

Lecture Meeting, Study Circle Meeting, Refresher Course, Webinars

| Date | Activity | Topics | Faculty / Guest | CPE Hours |
|------------|----------------------|---|--|-----------|
| 08.01.2016 | Session | Query Redressal Session | CA. Anil Khandelwal & CA V. Gupte | 0 |
| 15.01.2016 | Study Circle Meeting | Difficulties faced in Compliance of TDS Provisions, Remedy & Legal Consequences | CA. Girdhar Garg CA. Rajesh Mehta | 0 |
| 22.01.2016 | Study Circle Meeting | Comprehensive analysis of provisions of Section 50C, 43A & 56 of IT Act 1961 | Adv. CA. Ashish Goyal | 0 |
| 29.01.2016 | Study Circle Meeting | Ethics in Professional Life | Mr. Sandeep Atre | 0 |
| 30.01.2016 | Study Circle Meeting | Cyber Security & Data Analytics for Auditors | CA. Mathew A. Thomas CA. R. Vittal Raj CA. Babu Abraham Kallivayalil | 2 |
| 19.02.2016 | Study Circle Meeting | Works Contract under SALES Tax Laws | CA. P. H. Motlani | 0 |
| 26.02.2016 | Study Circle Meeting | Income Computation and Disclosure Standard : Impact in taxable income | CA Piyush Khandelwal | 0 |

| | | | | |
|------------|-----------------------|---|--|---|
| 29.02.2016 | Study Circle Meeting | Union Budget 2016 | Viewing Live Telecast | 0 |
| 04.03.2016 | Study Circle Meeting | Analysis of Direct Taxes Provisions of Union Budget-2016 | CA. Manish Dafria | 0 |
| 03.03.2016 | Study Circle Meeting | Talk on Union Budget | CA. Pradip Kapasi, CA. B.P. Inani, Dr. CA. Arvind Singh Chawla | 0 |
| 04.03.2016 | Webcast | Union Budget 2016 | Eminent Faculty | 2 |
| 05.03.2016 | Study Circle Meeting | Clause by Clause Analysis of Direct tax Proposals in Budget | CA. Manish Dafria | 0 |
| 18.03.2016 | Study Circle Meeting | Audit and Appeal under Service Tax | CA. Krishna Garg | 0 |
| 02.04.2016 | Study Circle Meeting | Amendments in M.P. VAT Act | CA P.D. Nagar | 0 |
| 22.04.2016 | Study Circle Meeting | Provisions of Presumptive Taxation u/s. 44AD of Income Tax Act 1961 | CA. Prakhar Goyal | 0 |
| 29.04.2016 | Study Circle Meeting | Moc Tribunal | CA P. M. Choudhary, CA Manoj Gupta | 0 |
| 20.05.2016 | Study Circle Meeting | How to handle search cases and other Enforcement activity under VAT Act | R.S. Goyal | 0 |
| 27.05.2016 | Study Circle Meeting | Amendments in Indore Tax Act by Finance Act, 2016 | CA. Hitesh J. Mehta | 0 |
| 03.06.2016 | Study Circle Meeting | Professional tax - Procedures and Critical Issues | CA. Umesh Goyal | 0 |
| 03.06.2016 | Study Circle Meeting | Deemed Assessment Scheme for FY 2014-15 under VAT Act | Shri Sudip Gupta Shri R.S. Goyal | 0 |
| 10.06.2016 | Study Circle Meeting | (i) Professional Tax (ii) Query Redressal Session | CA. Umesh Goyal | 0 |
| 17.06.2016 | Study Circle Meeting | Income Disclosure Scheme Dispute Resolution Scheme (IT) | CA. Ashish Goyal CA. Pankaj Mogra | 0 |
| 24.06.2016 | Study Circle Meeting | Input Tax Rebate under VAT Act | Adv. Suryakant Munshi TPA Hall | 0 |
| 08.07.2016 | Study Circle Meeting | Model GST LAW | Shri Sudip Gupta , | 0 |
| 05.08.2016 | Study Circle Meeting | Joint Program on Income Disclosure Scheme with Department and ICAI-ICAI Auditorium | CA. Manoj Gupta | 0 |
| 19.08.2016 | Study Circle Meeting | "Developments on GST" | Eminent Speaker | 0 |
| 26.08.2016 | Study Circle Meeting | Issues in Search & Seizure under IT Act | Adv. Mahesh Agrawal | 0 |
| 02.09.2016 | Study Circle Meeting | Deductions u/s 54 to 54F from Capital Gains | CA. Pranay Goyal | 0 |
| 09.09.2016 | Study Circle Meeting | Overview of Developments in International Taxation | CA. Deepak Mantri | 0 |
| 07.10.2016 | Study Circle Meeting | Good & Services Tax Act | CA. Nihal Kothari | 0 |
| 17.11.2016 | National Live Webcast | Union Budget 2016 | Eminent Faculty | 2 |
| 18.11.2016 | Study Circle Meeting | Place of Supply & Registration under GST Law | CA. Navin Khandelwal | 0 |
| 25.11.2016 | Study Circle Meeting | Returns under GST | CA. P.H.Motlani | 0 |
| 01.12.2016 | National Webcast | 'Proposed Tax Amendment Bill for Undisclosed Income under Pradhan Mantri Garib Kalyan Yozna 2016 & Sec. 115BBE' | CA. Ved Jain CA. Rakesh Gupta CA. Dr. Raj Kumar Agarwal | 2 |
| 16.12.2016 | Study Circle Meeting | Panel Discussion on difficulties faced - during migration to GST Portal and way ahead | Shri R.S. Goyal | 0 |
| 23.12.2016 | Study Circle Meeting | Panel Disussion on Demonetization - and Cash Deposits wrt to Section 11BBE | Prof. Kamlesh Bhandari | 0 |

Certification Courses / ISA Batches

| Date | Committee | Course Name | CPE Hrs |
|--------------------------|-------------------------------------|--|---------|
| 27.02.2016 to 10.04.2016 | Committee on Information Technology | DISA | 0 |
| 28.05.2016 to 06.06.2016 | Committee on Information Technology | Certificate Course on Forensic Accounting & Fraud Prevention | 20 |
| 04.04.2016 to 19.06.2016 | Internal Audit Standards Board | 236th Batch of Concurrent Audit of Banks | 30 |

Other Programs for Members

| Date | Program Name | Topic | Faculty / Guest |
|-----------------------------|-----------------------------------|--|---|
| 12.01.2016 | Felicitation of CC & RC Members | Felicitation | CA. Kemisha Soni CA Manoj Fadnis CA. Abhay Chhajd (Bhopal) CA. Nilesh Gupta CA. Churchill Jain |
| 15.01.2016 | Seminar | Tax Deduct at Source | Shri. V.K.Mathur,CCIT, Indore Shi U.B.Mishra, Commissioner (TDS) Bhopal Shri P.K. Mitra, Additional Commissioner (TDS),Indore Shri Nishant Samaiya, Dy. Commissioner (TDS),Indore Shri. K.C. Selwamani, JCIT TDS |
| 26.01.2016 | Republic Day | Flag Hoisting | COL Shri. Nitin Bhatnagar |
| 21.02.2016 | Garden Stone Laying | Garden Stone Laying | Shri Ajay Singh Naruka, Sabhapati, Indore Nagar Nigam CA. Manoj Fadnis CA. Kemisha Soni CA. Churchill Jain CA. Nilesh Gupta |
| 27.02.2016 | Annual Function & Kavya Gosthi | Annual Function & Kavya Gosthi | CA.Manoj Fadnis Shri Prakash Kuppuswami |
| 01.07.2016 | CA Day Celebration | <ul style="list-style-type: none"> • Walkathon • Poster Making Competition • Blood Donation Camp • Health Checkup Camp • Eye Checkup Camp • Complete dental Checkup • Tree Plantation & Opening of walking track at CA Garden | Shri, Narendra Kumar Dhakad Vice chancellor Shri Girish Dinkar Chandorkar Principal Commissioner of IT , Indore Shri S.L.Meena Principal Commissioner of Excise & Coustom Shri J.P. Gupta (ITS) Development Commissioner Govt. of India Ministry of commerce & Ind. |
| 05.06.2016 | World Environment Day Celebration | | Shri Munna Lal Yadav, Corporator, Indore Nagar Nigam |
| 19.05.2016 to 21.05.2016 | World Yoga Day Celebration | World Yoga Day Celebration | CA Apeksha Jain CA Shailendra Vijayvargiya |
| 21.03.2016 | Holi Milan Samaroh | Holi Milan Samaroh | Shri. V. K. Mathur, CCIT Shr. P. K. Mitra, Additional Commissioner Shri Nishant Samaiya, Dy. Commissioner (TDS), Indore Shri. K.C. Selwamani, JCIT TDS |

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|------------|------------------------------|--|---|
| 04.04.2016 | Awareness Programme | Forensic Accounting and Fraud Prevention for Police Department | CA. Kemisha Soni (Representative of IT Committee) Shri Vipin Maheshwari, ADG and IG Shri Santosh Singhji, DIG Ms. Monika Shukla Ms. Anjana Tiwari, IPS CA Manish Dafari Mr. Sachin Dedhia ADG Milind Kanaskar CA Sunil G. Khandelwal |
| 11.06.2016 | Seminar for Corporates | Network and Cyber Security | Shri. Sachin Dedhia, Mumbai |
| 23.07.2016 | Awareness Program | Awareness Prog. for Members and Banking Sector | CA. Rajesh Mehta CS. Rajesh Lohia CA. Umesh Goyal CA. Jayesh Shah |
| 31.07.2016 | Annual General Meeting | | Members of Indore Branch |
| 15.08.2016 | Independence Day Celebration | Flag Hoisting | Shri O.T. Gandhi |
| 28.10.2016 | Diwali Pujan at Branch | Diwali Pujan at Branch | |
| 15.11.2016 | Diwali Milan Samaroh | | All Official of Income Tax, TDS, Service Tax, Tax Associations and Chartered Accountants |

Technical Programs held on Stand Alone Basis by Branch Students' Association

| Date | Activity | Topics | Faculty / Guest | Attendance |
|-----------------------|--|--|---|------------|
| 06.02.2016 | Orientation Programme for Newly Qualified CA | Campus | Shri Praveen Agrawal Shri Sandeep Atre, CA.Mahesh Solanki CA.Sawpnil Kothari, CA. H.S. Puri Shri Ajay Bansal, CA.Vinod Khemka | |
| 17.02.2016 & 18.02.16 | Campus Placement | | (1) Infosys Technologies Limited (2) DHFL (3) Anand Automotive Limited (4) Hindalco Industries Limited (5) SKS Microfinance (6) Tata Consultancy Services Ltd. | |
| 19.02.2016 | IND AS Classes | | CA.Manoj Fadnis | 70 |
| 29.03.2016 | Feedback Session Student (Mock Test) | Time & Stress Management | CA Pankaj Kothari CA Navin Khandelwal | 60 |
| 05.09.2016 | Ganesh Chaturthi and Teacher's Day | My Parent My Teacher | CA.Kemisha Soni CA. Som Singhal, CA. Navin Khandelwal | 112 |
| 18.04.2016 | Special feedback Session | Overcoming Anxiety, Paper Presentation & Detail Feedback | CA Aseem Trivedi | 40 |
| 19.07.2016 | Felicitation | Students | Various Dignitaries | 75 |
| 02.08.2016 | Student felicitation | Students | Various Dignitaries | 60 |
| 20.08.2016 | Orientation Prog. | Campus | Shri Sanjay Trivedi Shri Sumit Maru CA Kemisha Soni CA V.P. Inani & others | |

REGIONAL YOUTH FESTIVAL

| Date | Activity | Topics | Faculty / Guest | Participate |
|--------------------------|-------------------|--------------------------|--|-------------|
| 23.12.2016 | Indoor Sports | | CA. Kishore Motwani CA. Rajnish Luniya | 350 |
| | Outdoor Sports | | Shri Sanjay Thakkar(Cricket Selecotor), CA. Anand Agrawal CA. Navin Khandelwal | |
| 24.12.2016 25.12.2016 | YOUTH FEST – 2016 | Regional Youth Fest 2016 | MLA.Shri, Sudershan Gupta RJ Ravi Gurjar | 1150 |

NO. OF INDUSTRIAL VISITS FOR STUDENTS UNDER TAKEN UP DURING THE YEAR

| Date | Industry | Name of Company | Place | Student |
|------------|------------------|----------------------------|-----------|---------|
| 23.07.2016 | Industrial Visit | Jaideep Spath & Alloys LTD | Pithampur | 45 |
| 26.12.2016 | Industrial Visit | Jas Industries Limited | Pithampur | 53 |

EDUCATIONAL TOUR

| Date | Place | Activity | Student |
|------------|--------|--------------------------|---------|
| 24.07.2016 | Mandav | Student Educational Tour | 95 |