

**GHAZIABAD BRANCH OF CIRC OF ICAI
BALANCE SHEET AS ON 31ST MARCH 2019**

Sources of Funds:	as at 31-Mar-2019		as at 30-Sep-2018		as at 31-Mar-2018	
Capital Account-11		27045815.53		27045815.53		27045815.53
Reserves & Surplus-1101	27045815.53		27045815.53		27045815.53	
Earmarked Funds-110102	9233490.53		9233490.53		9233490.53	
Reserves-110101	17812325.00		17812325.00		17812325.00	
Loans (Liability)						
Current Liabilities-12		1620948.45		-424637.53		701338.82
Duties & Taxes-1201	12745.37		-353004.23		93629.82	
Direct Tax-120101	456317.26		117130.75		14882.00	
Indirect Tax-120102	-443571.89		-470134.98		78747.82	
Sundry Creditors-1203	749743.08		-827846.30		-127378.00	
Expenses Payable-Parties-120303	603587.08		-896305.30		-240337.00	
Expenses Payable-Staff-120301	146156.00		68459.00		112959.00	
Other Liabilities-1205	858460.00		756213.00		685613.00	
Other Payable-120502	858460.00		756213.00		685613.00	
Provisions-1206					49474.00	
Provisions for Expenses-120601					49474.00	
Branch / Divisions-13		17796891.40		19626089.12		21862666.78
Branch/Division Transfer-1301	79010.00		79010.00		631991.00	
Publication Current A/c-130101	79010.00		79010.00		631991.00	
Inter Head Balances- BS-61	17717881.40		19547079.12		21230675.78	
Inter Head- BS-6101	17717881.40		19547079.12		21230675.78	
Building Grant-610104	17490017.00		17490017.00		17490017.00	
Capital Grant-610102	3263642.00		3263642.00		3263642.00	
Current Account-610117	-3035777.60		-1206579.88		477016.78	
Suspense A/c-14						
Excess of income over expenditure		9526445.45		5178482.13		1279355.40
Opening Balance	1279355.40		1279355.40		75619.00	
Current Period	8247090.05		3899126.73		1203736.40	
Total		55990100.83		51425749.25		50889176.53
Application of Funds:						
Fixed Assets-21		21031420.86		21500551.86		21715077.00
Capital Work In Progress-2103	100800.00		300912.00			
Capital Work In Progress-Building A/c-210301	100800.00		256646.00			
Capital Work In Progress-Others-210302			44266.00			
Tangible Assets-2101	20930620.86		21199639.86		21715077.00	
Airconditioner-210103	237902.50		258894.00		245385.00	
Computer-210109	246083.86		479368.86		982599.00	
Electrical Installation & Fittings-210102	59560.00		62869.00		66178.00	
Furniture & Fixtures-210104	393305.50		415156.00		437006.00	
Land & Building-210101	19177861.00		19095452.00		19136617.00	
Office Equipment-210106	815908.00		887900.00		847292.00	
Investments-22		28565374.00		24352718.00		24162374.00
General Investment-2201	28565374.00		24352718.00		24162374.00	
General Investment-FD with Bank-220101	11869523.00		7656867.00		7466523.00	
General Investment-Others-220102	16695851.00		16695851.00		16695851.00	
Current Assets-23		6393305.97		5572479.39		5011725.53
Loans & Advances (Asset)-2302	27568.00		18539.00		39100.00	
Other Advances-230203	27568.00		18539.00		39100.00	
Sundry Debtors-2303	34600.10		176400.00			
Receivables-230301	34600.10		176400.00			
Cash-in-Hand-2304	25663.00		1078.00		6258.00	
Cash-230401	25663.00		1078.00		6258.00	
Bank Accounts-2305	45674.99		-3679.49		-152254.35	
Bank - Main Account-230501	45674.99		-3679.49		-152254.35	
Other Assets-2306	6195149.88		5315491.88		4573314.88	
Interest Accrued-Investment-230601	2187027.00		1424298.00		769324.00	
Other Receivable-230603	3303468.70		3303468.70		3303468.70	
TDS Receivable-230606	704654.18		587725.18		500522.18	
Publication Stock-2307	64650.00		64650.00		545307.00	
Stock-230701	64650.00		64650.00		545307.00	
Total		55990100.83		51425749.25		50889176.53
Total		56108103.83		51425749.25		50889176.53

For Ghaziabad Branch of CIRC of ICAI
 Treasurer
 Secretary
 Chairman

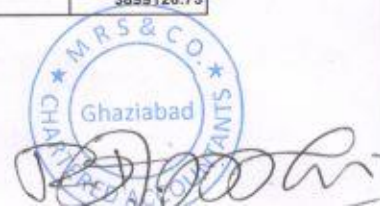


GHAZIABAD BRANCH OF CIRC OF ICAI
INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2019

Particulars	1-Apr-2018 to 31-Mar-2019	1-Oct-2018 to 31-Mar-2019	1-Apr-2018 to 30-Sep-2018
Trading Account:			
Sales Accounts-31	1750.00	1750.00	1750.00
Publication Sales-3101	1750.00	1750.00	
Publication Income-310101	1750.00	1750.00	
Direct Incomes-32	27632572.15	13171272.15	14461300.00
Fees Received-3201	21846454.00	12389455.00	9456999.00
Class Room Training Income-320104	19829243.00	10684050.00	9145193.00
Post Qualification Course-320107	2017211.00	1705405.00	311806.00
Income Support Services-3204	1449174.58	-420594.42	1869769.00
Income Support Services-320401	1449174.58	-420594.42	1869769.00
Operating Income-3203	3000.00	17000.00	-14000.00
Journal Subscription-320303	3000.00	17000.00	-14000.00
Seminars Participation Fees-3202	4333943.57	1185411.57	3148532.00
Seminar Income-320201	4333943.57	1185411.57	3148532.00
	27634322.15	13173022.15	14461300.00
Cost of Sales :	20410568.45	9331001.83	11079566.62
Opening Stock			
Add: Purchase Accounts-41			
Less: Closing Stock			
Direct Expenses-42	20410568.45	9331001.83	11079566.62
Employee Benefit Expenses-4202	1362627.00	780613.00	582114.00
Salary, Pension & Other Allowances-420201	1286008.00	732767.00	553241.00
Staff Welfare-420203	76619.00	47746.00	28873.00
Operating Expenses-4204	13599334.07	6875634.59	6723699.48
Certificate Course Expenses-420404	268563.62		268563.62
Class Room Training - Adv ITT-420425	199241.00	49217.00	150024.00
Class Room Training - GMCS 2-420426	1723190.00	1340960.00	382230.00
Class Room Training - GMCS-420414	1100.00	1100.00	
Class Room Training - ITT-420416	1369850.00	701835.00	668015.00
Class Room Training - Orientation-420415	6406452.00	3240100.00	3166352.00
Journal Subscription Expenses-420401	24630.00	17000.00	7630.00
Meeting Expenses-420419	155996.00	102030.00	53966.00
Other Expenses-420423	812342.65	544192.24	268150.41
Postage and Telephone-420407	26268.00	12835.00	13433.00
Post Qualification Course Expenses-420403	1620900.34	458581.59	1162318.75
Rent Rates & Taxes-420408	526633.00	218355.00	308278.00
Repair & Maintenance-420411	184834.46	107416.76	77417.70
Technology Expenses-420406	226761.00	54769.00	171992.00
Travelling & Conveyance-420409	52572.00	27243.00	25329.00
Printing and Stationery-4203	52381.21	31165.00	21216.21
Printing & Stationery-420301	52381.21	31165.00	21216.21
Seminar and Programs-4201	5396226.17	1643689.24	3752536.93
CA Day-420103	231691.00		231691.00
Seminar Expenses-420101	4517188.17	1248581.24	3268606.93
Seminar Students Exp-420102	634847.00	382608.00	252239.00
Sports & Tournament-420105	12500.00	12500.00	
Gross Profit :	7223753.70	3842020.32	3381733.38
Income Statement:			
Indirect Incomes-33	1716292.35	921040.00	795252.35
Other Income-3301	1716292.35	921040.00	795252.35
Interest Received on Investment-330101	1704609.00	920540.00	794069.00
Other Income-330104	11683.35	500.00	11183.35
Inter Head Balances- IE-51	1290.00		1290.00
Inter Head- IE-5101	1290.00		1290.00
Commission on Publication A/c-510112	1290.00		1290.00
	8941338.05	4763060.32	4178275.73
Indirect Expenses-43	694246.00	415097.00	279149.00
Depreciation-4301	694246.00	415097.00	279149.00
Depreciation-Tangible Assets-430101	694246.00	415097.00	279149.00
Excess of Income over Expenditure :	8247090.05	4347963.32	3899126.73

For Ghaziabad Branch of CIRC of ICAI


 Treasurer Secretary Chairman



**GHAZIABAD BRANCH OF CIRC OF ICAI
FIXED ASSET SCHEDULE**

PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK				NET BLOCK	
		WDV AS ON 01/04/2018	ADDITIONS	ADJUSTMENT	TOTAL		Depreciation
A. Tangible Assets:							
01. Land - Free Hold	0%	1,74,90,017.00			1,74,90,017.00		1,74,90,017.00
03. Buildings	5%	16,46,600.00	1,30,078.00		17,76,678.00	88,834.00	16,87,844.00
04. Electric Installations & Fix	10%	66,178.00			66,178.00	6,618.00	59,560.00
05. Computers	60%	9,82,599.00	32,611.86	4,00,000.00	6,15,210.86	3,69,127.00	2,46,083.86
06. Air Conditioners	15%	2,45,385.00	34,500.00		2,79,885.00	41,982.50	2,37,902.50
07. Furniture & Fixtures	10%	4,37,006.00			4,37,006.00	43,700.50	3,93,305.50
09. Office Equipments	15%	8,47,292.00	1,21,600.00	9,000.00	9,59,892.00	1,43,984.00	8,15,908.00
SUB TOTAL-1		2,17,15,077.00	3,18,789.86	4,09,000.00	2,16,24,866.86	6,94,246.00	2,09,30,620.86



For Ghaziabad Branch of CIRC of ICAI
 Treasurer
 Chairman