

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Alleppey (S I R C)

37TH ANNUAL REPORT 2017-2018



ICAI BHAWAN, ICAI LANE, ATHITHARA TEMPLE ROAD, PAZHAVEEDU-P.O,

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
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Alleppey (SIRC)

NOTICE OF THE ANNUAL GENERAL MEETING

Notice is hereby given that 37th Annual General Meeting of the Alleppey Branch of Southern India Regional Council of the Institute of Chartered Accountants of India will be held on Saturday, 28th July 2018 at 3.00 P.M. at ICAI Bhawan, Athithara Temple Road, Pazhaveedu P.O., Alleppey - 688 009.

AGENDA

1. Chairman's Address
2. To present and adopt the Annual Report of the branch for the year 2017-18
3. To present and adopt the Annual Accounts of the branch for the year 2017-18
4. To transact any other business that may be brought before the meeting with the permission of the Chair.
5. Vote of thanks.

Sd/

CA. J. VENKITACHALAM
Chairman

Sd/-

CA.ABBAS MUKUNDAN
Secretary

Place: Alleppey,

Date: 05-07-2018.

Note:

Members desirous of getting the Annual Report & Annual Accounts are requested to send the request in writing/email to the office. The Annual Report & Annual Audited statements will be hosted on the branch website also.

37TH ANNUAL REPORT 2017-2018

Dear Members,

The Managing Committee of the Alleppey Branch of the Southern India Regional Council of the Institute of Chartered Accountants of India have great pleasure in presenting the 37th Annual Report and the Audited Accounts for the year ended 31st March 2018.

MANAGING COMMITTEE.

The Managing Committee held on 26th February, 2018 and elected the following members as office bearers:

- | | |
|---|-------------------------|
| a. Chairman | : CA. VENKITACHALAM J |
| b. Vice-Chairperson & Chairperson –SICASA | : CA. INDHU S. N. |
| c. Secretary | : CA. ABBAS MUKUNDAN |
| d. Treasurer | : CA. B. REMESAN |
| e. Committee Member | : CA. VASUDEVAN POTTI N |
| f. Committee Member | : CA. SUNIL PILLAI |
| g. Ex-officio Member | : CA. JOMON K. GEORGE |

ANNUAL GENERAL MEETING.

The 36th Annual General Meeting of the branch was held at the branch premises on 27th July 2017.

ACTIVITY REPORT OF THE ALLEPPEY BRANCH OF SIRC OF ICAI FOR THE YEAR 2017-18

MANAGING COMMITTEE FOR THE TERM 2017-2018

- a. Chairman : CA VASUDEVAN POTTI N.
- b. Vice Chairman : CA VENKITACHALAM J.
- c. Secretary : CA INDHU SN.
- d. Treasurer : CA SUNIL PILLAI.
- e. Sicasa Chairman : CA ABBAS P MUKUNDAN.
- f. Committee member : CA B REMESAN.
- g. Ex-officio Member : CA JOMON K GEORGE.

We the Managing Committee have met at regular intervals and have done the activities and initiatives with great passion and Commitment.

CPE PROGRAM FOR MEMBERS

During the year the branch has conducted 84 Hours CPE Seminars. The Programs were designed to meet the requirements of Chartered Accountants both in Practice and in industry. We had invited speakers across the nation to share their domain knowledge and expertise. The CPE seminars covered various topics of Professional Interest. We place on record our sincere thanks to all the faculties who made our CPE programs a perfect knowledge sharing platform.

RESIDENTIAL REFRESHER COURSE

With the support and guidance of CA. Babu Abraham Kallivayalil our own CCM -- A Three Days Residential Refresher Course organized by the CPE committee was hosted by our Alleppey Branch from June 16th to 18th 2017. at Marari Beach Resorts. CA. Vijay Kumar Gupta Chairman CPE Committee inaugurated the seminar and we were also blessed with the presence of CA. Babu Abraham Kallivayalil CCM and CA. Jomon K George RCM. 104 members and family members from various parts of our country participated in the program and made it a memorable one.

We are also very much glad to inform that the program resulted in surplus without even availing the grant from CPE committee.

CERTIFICATE COURSE ON GST

With the implementation of GST we had to gear up and welcome the dawn of New Taxation Era.

The Certificate Course on GST organized by Indirect Taxes Committee of ICAI was conducted at Alleppey Branch from 14th October to 12th November 2017.

The Galaxy of faculties specialized in GST made the presentations so lively. We had participants from all over Kerala and the program was a rich learning experience.

STUDY CIRCLE MEETINGS

Knowledge needs to be continuously updated and hence weekly study circle meetings on Goods and Service Tax was conducted.

We started at branch level to promote our own members as speakers. We gratefully acknowledge the contributions of CA.Venkitachalam, CA.Biju Antony, CA.Ramkumar, CA.Biju Narayanan as speakers in the Study Circle meetings.

ACTIVITIES FOR STUDENTS

During the year the Managing Committee especially, CA Abbas SICASA Chairman of the branch has put in earnest efforts to make SICASA very much active at our Branch.

We took extra efforts to improve the coaching classes for students. Importance is given to subject wise coaching inviting expert & experienced faculties.

Regular and weekend batches of IPCC coaching classes were started and we made it a point to obtain feedback from the students regularly.

We wish to recall with pleasure that our CPT students made us proud by achieving a pass percentage of 50% during June 2017 exam.

We are conducting regular batches of ICITSS and AICITSS and Alleppey Branch is a much-preferred learning centre for students and the seats are almost full in all batches.

Various Seminars for students on current topics of academic interest were also held.

Career Counselling Programs were conducted to make the prospective students aware of the importance & opportunities of chartered accountancy course. The Managing Committee

expresses heartfelt thanks to CA. R Krishnan, CA. Udayavarma. R, CA. Anushka for their valuable contributions.

In our busy schedule we took time to encourage our budding professionals too.

Merit Day was celebrated on 15th August to honor the students who came successful in CA exams.

To keep our students motivated various motivational sessions were also conducted this year.

SICASA sports competition was also held in which the students participated in large numbers and performed well in all the items conducted

OTHER SIGNIFICANT EVENTS

CA DAY CELEBRATIONS

68th CA Day Celebration was organized on 1st and 2nd July as a two-day program which was witnessed by members and their families.

Famous Musician Sri. Cherthala Rajesh inaugurated the celebrations.

Activities including Honoring Past Chairmen of our Branch, Planting Tree saplings, Awards to meritorious children of members and entertainment programs were conducted. A special session on Organic Farming was also held.

INDEPENDENCE DAY CELEBRATIONS

We celebrated 15 August 2017 Independence Day with zeal and patriotism and observed this great day with solidarity. Sri Ravi Varma Raja IRSgraced the occasion as Chief Guest.

ONAM CELEBRATIONS

Onam the harvest Festival of God's Own Country was celebrated with much enthusiasm on 2nd September 2017. The program witnessed Atha Pookala Malsaram followed by sumptuous Onam Sadhya.

X MAS AND NEW YEAR CELEBRATIONS

X mas and New Year was celebrated on 4th January 2018.

Sri Ravi Sarangal IRS Principal Commissioner Income Tax graced the occasion as Chief Guest. We were also fortunate to have CA Jomon K George as our Guest of Honour for the function.

The Swachh Bharat Pledge was administered by our Ex officio CA. Jomon K George and it was highly commended by the Chief Guest.

The musical program by Sri Udipi S Balakrishnan was enjoyed by all.

INFRASTRUCTURE DEVELOPMENT

RENOVATION OF OLD BUILDING PREMISES OF OUR BRANCH

This year we renovated the old branch premises of Alleppey Branch and it was inaugurated by our Ex Officio CA. Jomon K George, on 4th January 2018.

The sharing of good old memories by CA. Rahim sir, CA. Sreenivasan Sir and CA. Antony sir on that occasion once again reminded us the glory of our Alleppey Branch and at the same time it also reminded us -- our responsibilities to keep the Branch Affairs high.

INTERIOR FURNISHING

Choosing the right accessories and décor can bring a space to life which is why, we the Managing Committee has given careful consideration in the interior furnishing of the branch.

The proposal of Interior Furnishing of the Branch was approved in the Capital Budget of 2017-18 and the interior work was done at the Chairman's Cabin, Seminar Hall, Office and Library.

The grant related to the interior furnishing of the branch was received in full.

Continuous Enrichment of knowledge is the need of the hour and in order to facilitate that fully equipped reading room is now a reality in our branch.

To cater to the dining needs of both members and students, a new dining hall was constructed.

E-NEWS LETTER

As per the guidelines of ICAI, and as part of our GO Green Initiative, E-newsletter is sent to the members with an objective to reduce the expenditure and to be eco friendly. Special thanks to CA. N L Soman, CA. Madhukuttan Pillai and CA. Biju Narayanan for their valuable contributions.

MEDIA COVERAGE

As part of Brand Building of ICAI all the major activities for members and students have received good coverage both in the print and the electronic media.

ACKNOWLEDGEMENTS

The Managing Committee of the Alleppey Branch of SIRC of ICAI expresses profound gratitude to the President of ICAI & Chairman of SIRC of ICAI.

Our Heartfelt thanks to our Central Council member CA. Babu Abraham Kallivayalil for his efforts and guidance which helped us to receive the pending grants of our Alleppey Branch from the year 2014-15.

Special thanks to CA. Jomon K George RCM for joining us in all our important programs and guiding us in our branch activities.

And sincere thanks to all the members of our branch for your support and suggestions in our activities.

We also thank our office staff for their commitment and support in the branch activities.

Sd/-

CA J VENKITACHALAM

Chairman

Sd/-

CA ABBAS MUKUNDAN

Secretary

B. S. S. and Co.

CHARTERED ACCOUNTANTS

CA. K.B.PREMKUMAR BABU, B.Sc, FCA

CA. S. SUNDARARAJAN, B.Com, FCA

CA. VIMAL RAJ, B.Com, FCA, DISA



INDEPENDENT AUDITOR'S REPORT

To: The Council of the Institute of Chartered Accountants of India

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

ALAPPUZHA

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Other Matters

Additional details are enclosed in Annexure - 'A'.

Opinion

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

Report on Other Regulatory Requirements

Subject to our comments in Annexure A attached, we report that:

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

For B. S. S. and Co.
CHARTERED ACCOUNTANTS
FRN. 0080355
Vimal Raj
CA. VIMAL RAJ, FCA, DISA
Partner (M No. 213586)

ALAPPUZHA
16.04.2018

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ANNEXURE A: ADDITIONAL INFORMATION

In our opinion, and to the best of our information and explanations given to us, and based on test checking, we report that:

1. The books are being maintained in online Tally ERP cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only, subject to the exceptions as noted below:
 - a) Fixed assets classification in online Tally.ERP cloud differs from the fixed assets schedules being maintained for the classes of Electrical Installations and Fixtures, Furniture and Fixtures, Computer and Office Equipments, though the total value remain the same.
 - b) The stock value as of online Tally.ERP cloud was decreased by Rs. 1,51,000/- for the closing stock value in financial statements as of 31.3.2018 to exclude the destroyed exam forms.
 - c) There were two entries passed from the Head office, for which the Branch failed to provide sufficient appropriate explanations and documents to support. Those entries effected the financial statements as follows:

(i) Voucher No. 290 Dated 1-1-2018

Dr. General Reserve	Rs.	6,896.00
Dr. Medals & Prizes Fund	Rs.	65,000.00
Dr. Other Reserves	Rs.	13,14,504.00
Dr. Current Account-Allepey of SIRC	Rs.	47,161.00
Cr. Infrastructure Reserve	Rs.	(1,96,856.00)
Cr. Other Earmarked Funds	Rs.	(3,34,000.00)
Cr. Capital Grant-Allepey of SIRC	Rs.	(3,25,193.00)
Cr. General Reserve	Rs.	(5,77,512.00)

(ii) Voucher No. 252 Dated 3-10-2017

Dr. Building	Rs.	39,213.62
Dr. Office Equipment	Rs.	1,83,117.00
Cr. Building Grant-Allepey of SIRC	Rs.	(39,213.62)
Cr. Capital Grant-Allepey of SIRC	Rs.	(1,83,117.00)

This entry also affects calculation of depreciation for the year.

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2. The inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled.
3. It is explained that the remittances of statutory dues i.e. provident fund, employees' state insurance, TDS, GST and any other statutory dues to the appropriate authorities are handled at the Head office/ Regional office..
4. According to the information and explanations given to us, the Branch is complying with the Finance & Operations Manual (SOP). No material departure or non compliance with SOP noticed in our test checking.
5. (A) The Branch is maintaining Fixed Assets Register and the assets purchased during the period are properly recorded in register.
(B) The management had carried out physical verification of fixed assets by independent Chartered Accountants firm and reconciliation for the variances has been arrived at.
(C) The branch is following the prescribed rate of depreciation while charging depreciation on fixed assets.
(D) Certain capital items purchased by branch were out of the capital grant released by Head Office and those were used only for the purpose it was sanctioned.
(E) The title deeds of immovable properties are held in the name of the Institute.
6. (A) The Branch is maintaining proper inventories of publications received from Central office and issuance thereof.
(B) The Branch has carrying out physical verification during the period.
(C) The Branch used to send Publication Account alongwith sales proceeds and Stock Statements to Head office on half yearly / yearly basis, on completion of statutory branch audit.
7. (A) The expenditure towards Seminar & Conference are properly accounted for and met out the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.
(B) The branch has maintained separate ledger accounts for each of the Seminar / Conference/ Workshop / other program organized during the period.
(C) The above mentioned accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.
(D) The Branch has conducted the following non educational program/ activity. The program wise deficit / surplus generated from such events and total deficit are given below:

#	Non Educational Event	Deficit (Rs)
1	CA Day	91,840.00
2	Independence Day	34,693.00
3	New Year Programme	68,282.00
4	Sports and Tournament/Students' Activities	29,987.00

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- (E) No amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.).
8. In our opinion, reasonable budgetary control is exercised both with respect to revenue and capital expenditure.
9. In our opinion, as per the information and explanations given to us, no fund of the branch is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of the branch.
10. (A) The investments are earmarked corresponding to funds are earmarked for specific purpose and the same are in agreement, *subject to our comments in Note 1(C)*
- (B) No amount has been transferred from/to capital reserve, general reserve or/and earmarked funds, *subject to our comments in Note 1(C)*
- (C) In our opinion These earmarked funds are utilized only specific purpose for which the same are appropriated.
11. There is no movement in the Building Fund during the year.
12. The Branch is not printing and publishing newsletters except e-newsletter.
13. In our opinion, and based on the information and explanations given to us, all the revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts of the branch. Capital Grant is recognized only on receipt basis.
14. No material departure noticed while comparing the actual income and expenditure with the budget estimates, except to a considerable deviation noted for Repairs and Maintenance, where approved budget was for Rs. 60,000/- whereas actual expenditure for the year totaling to Rs. 5.78 Lakhs. All other deviations between budget and actual are linked to the number of classes conducted, and no material proportional variances noted.

For B. S. S. and Co.
CHARTERED ACCOUNTANTS
FRN. 0080355
Vimal Raj
CA. VIMAL RAJ, FCA, DISA
Partner (M No. 213586)

ALAPPUZHA
16.04.2018

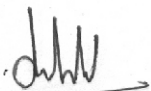
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THE INSITUTE OF CHARTERED ACCOUNTANTS OF INDIA
FORMAT OF BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2018
Decentralised Offices, Rcs along with Branches

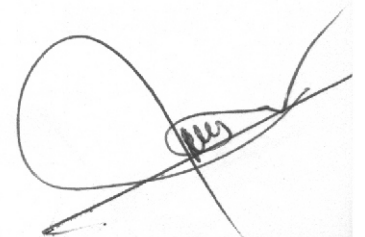
S No	Category	PARTICULARS	31.03.2018	31.03.2017
A)	Income	INCOME		
1	Income	Entrance Fee		-
2	Income	Associate Membership Fees	-	-
3	Income	Fellow Membership Fees	-	-
4	Income	COP Holder Membership Fees	-	-
5	Income	Others Membership Fees	-	-
6	Income	Students Registration Fees	-	-
7	Income	Students Association Fees	-	-
8	Income	Distance Education	-	-
9	Income	Class Room Training Income-GMCS	1,098,500	689,000
10	Income	Class Room Training Income-ITT	1,421,400	984,000
11	Income	Class Room Training Income-Coaching	1,225,900	885,250
12	Income	Examniation Fee	-	-
13	Income	Seminar income- Members	1,251,055	1,323,437
14	Income	Seminar income- Students		-
15	Income	Seminar income- Non members	-	-
16	Income	Post Qualification Courses Fees	-	-
17	Income	Certificate Courses Fees	-	-
18	Income	Members Journal	-	-
19	Income	Students Journal	-	-
20	Income	Journal Advertisement	-	-
21	Income	Interest Received on Investment	25,138	-
22	Income	Interest Received on Bank Deposit	43,234	30,113
22	Income	Interest Received on Staff Loan	-	-
23	Income	Interest Received on Earmarked Funds-Education Fund	-	-
24	Income	Interest Received on Earmarked Funds-Research Fund	-	-
25	Income	Interest Received on Earmarked Funds-Medal & prizes Fund		19,940
26	Income	Interest Received on Earmarked Funds-Accounting Re	-	-
27	Income	Interest Received on Earmarked Funds-Student Schola	-	-
28	Income	Interest Received on Earmarked Funds-Employees Be	-	-
29	Income	Interest Received on Earmarked Funds-Other Earmark	-	-
30	Income	Publication Income		-
31	Income	Publication Free issue	-	57,450
32	Income	E-Learning Income	-	-
33	Income	Campus Interview Income	-	-
34	Income	Provision No Longer required W/Back	-	-
35	Income	Expert Advisory Fees	-	-



CA.J.Venkitachalam
Chairman

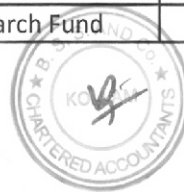



CA.Abbas P.M
Secretary

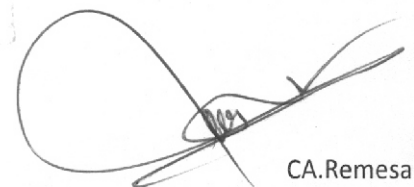
CA.Remesan.B
Tresurer

36	Income	Students Association Income	-	-
37	Income	Election Income	-	-
38	Income	Other Income	6,787	57,980
39	Income	Prior Period Income	-	-
40	Income	Branch Transfer out	-	-
41	Income	Orientation Income	2,633,000	2,210,000
42	Income	Advanced ITT Income		18,000
		TOTAL	7,705,014	6,275,170
B)	Expenditure	EXPENDITURE		
1	Expenditure	Salary, Pension & Others Allowances	1,199,590	1,093,465
2	Expenditure	Contribution Provident Fund & Others	-	-
3	Expenditure	Staff Welfare Expenses	172,410	109,621
4	Expenditure	Printing And Stationery	119,272	78,999
5	Expenditure	Publication Expenses	-	-
6	Expenditure	Consumables Items Expenses	-	-
7	Expenditure	Publication Expenses-Printing	-	-
8	Expenditure	Seminar Expenses-Members	1,245,990	1,110,072
9	Expenditure	Seminar Expenses-Students	30,120	
10	Expenditure	Students Activeity Expenses	29,987	-
11	Expenditure	E-learning Expenses	-	-
12	Expenditure	Postage & Telephone	17,290	14,717
13	Expenditure	Rent, Rate & Taxes	254,644	211,254
14	Expenditure	Travelling & Conveyance	14,590	15,447
15	Expenditure	Overseas - Membership Fees	-	-
16	Expenditure	Overseas - Travelling	-	-
17	Expenditure	Overseas - Others	-	-
18	Expenditure	Repairs & Maintenance	577,665	48,142
19	Expenditure	Internet & Web Maintenance Charges	29,840	-
20	Expenditure	Professional Fees Paid to Consultants & Examiners	-	-
21	Expenditure	Orientation Expenses	928,007	1,001,980
22	Expenditure	GMCS Expenses	403,570	468,252
23	Expenditure	ITT Expenses	535,737	83,255
24	Expenditure	Coaching Class Expenses	1,812,781	754,948
25	Expenditure	Election Expenses	-	-
26	Expenditure	Advertisement	42,663	-
27	Expenditure	Transportation Charges		-
28	Expenditure	Campus Interview Expenses	-	-
29	Expenditure	Meeting Expenses	20,484	2,758
30	Expenditure	Merit Scholarship	-	-
31	Expenditure	Audit fees-Statutory	9,000	9,000
32	Expenditure	Audit Fees-Internal	-	-
33	Expenditure	Payments from Earmarked Funds-Education Fund	-	-
34	Expenditure	Payments from Earmarked Funds-Research Fund	-	-





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Secretary

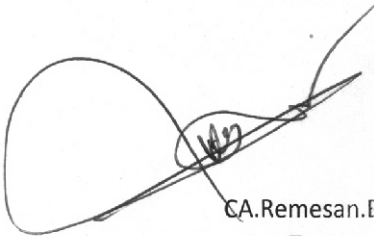

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35	Expenditure	Payments from Earmarked Funds-Medal & prizes Fun	-	-
36	Expenditure	Payments from Earmarked Funds-Accounting Researc	-	-
37	Expenditure	Payments from Earmarked Funds-Student Scholarship	-	-
38	Expenditure	Payments from Earmarked Funds-Employees Benevol	-	-
39	Expenditure	Payments from Earmarked Funds-Other Earmarked fu	-	-
40	Expenditure	Lunch/Dinner Expenses on Official Occasion	-	-
41	Expenditure	Depreciation	1,202,634	1,258,851
42	Expenditure	Provision for Doubtful Debts and Advance	-	-
43	Expenditure	Others Expenses	234,605	190,766
44	Expenditure	Prior Period Expenses	-	4,500
45	Expenditure	Students Association Expenses	-	-
46	Expenditure	Branch Transfer In	-	-
47	Expenditure	Advanced ITT Expenses	2,250	47,750
48	Expenditure	Certificate Course Expenses	360,192	-
		TOTAL	9,243,321	6,503,776
C)	Income	Inter-Unit for I&E		
1	Income	Revenue Grant-DCO	1,600	-
2	Income	Revenue Grant-RC	-	-
3	Income	Membership Fee Grant	27,400	-
4	Income	Staff & Admin Exp Grant	150,000	-
5	Income	Branch Administration Grant	-	214,750
6	Income	Public Relations Grant	-	-
7	Income	Students Association Grant	-	-
8	Income	Students Activity Grant	-	37,500
9	Income	Audit Fee Grant	9,000	-
10	Income	Special Grant	53,250	10,000
11	Income	Adhoc Grant	-	-
12	Income	BOS Related Grants Grant	-	-
13	Income	Members Program Grant	-	-
14	Income	Commission on Publication	5,004	-
15	Income	Incentive for Study Material	-	-
16	Income	Commission on Exam Forms	-	-
17	Income	Income Support Services	390,430	-
18	Income	Expense Support Services	-	-
	Income/Exp	TOTAL	636,684	262,250
	Income/Exp	SURPLUS/DEFICIT	(901,622)	33,644
	Liabilities	LIABILITIES		
D-1)	Liabilities	Reserve		
1	Liabilities	Infrastructure Reserve-Opening Balance	-	-
2	Liabilities	Building Donations recd for Branches	-	-




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3	Liabilities	Building Donations-Utilization	-	-
4	Liabilities	Infrastructure Reserve-Additions	-	-
5	Liabilities	Infrastructure Reserve-Utilization	-	-
6	Liabilities	Admission Fees & Allocated Entrance Fees	-	-
7	Liabilities	Trf From/to Infrastructure Reserve	196,856	-
8	Liabilities	Infrastructure Reserve-Trf From Earmarked	-	-
9	Liabilities	Infrastructure Reserve-Closing Balance	196,856	-
10	Liabilities	Education Reserve-Opening Balance	-	-
11	Liabilities	Education Reserve-Additions	-	-
12	Liabilities	Education Reserve-Utilization	-	-
13	Liabilities	Education Reserve-Trf From Earmarked	-	-
14	Liabilities	Education Reserve-Closing Balance	-	-
15	Liabilities	General Reserve-Opening Balance	(204,722)	(299,213)
16	Liabilities	P&L TRF to GR A/c	(901,622)	33,644
17	Liabilities	ADD/LESS:SURPLUS/DEFICIT	-	-
18	Liabilities	Profit & Loss A/c (Diff. in Op Balances)	-	-
19	Liabilities	General Reserve-Appropriation of I&E	570,616	60,847
20	Liabilities	General Reserve Balance	(535,729)	(204,722)
21	Liabilities	General Reserve-Additions	-	-
22	Liabilities	General Reserve-Utilization	-	457,500
23	Liabilities	Trf From/to General Reserve	-	860,247
24	Liabilities	General Reserve-Trf From Earmarked	-	-
25	Liabilities	General Reserve-Closing Balance	(535,729)	1,113,025
26	Liabilities	Other Reserves-Opening Balance	-	-
27	Liabilities	Other Reserves-Additions	-	-
28	Liabilities	Other Reserves-Utilization	-	-
29	Liabilities	Trf From/to Other Reserve	76,368	-
30	Liabilities	Other Reserve-Trf From Earmarked	-	-
31	Liabilities	Other Reserves-Closing Balance	76,368	-
D-2)	Liabilities	EARMARKED FUNDS		
1	Liabilities	Other Earmarked Funds-Opening Balance	1,493,399	1,077,149
2	Liabilities	Income from Interest Other Earmarked Funds	-	-
3	Liabilities	Payments from Other Earmarked funds	-	-
4	Liabilities	Other Earmarked Funds-Contribution	-	-
5	Liabilities	Other Earmarked Funds-Trf From General Reserve	497,000	416,250
6	Liabilities	Other Earmarked Funds-Closing Balance	1,990,399	1,493,399
7	Liabilities	Education Fund-Opening Balance	85,000	65,000
8	Liabilities	Education Fund-Appropriation of I&E	(65,000)	10,000
9	Liabilities	Education Fund-Contribution	-	-
10	Liabilities	Income from Interest Education Funds	-	-
11	Liabilities	Payments from Education Funds	-	-
12	Liabilities	Education Fund-Trf From General Reserve	-	-
13	Liabilities	Education Fund-Closing Balance	20,000	75,000

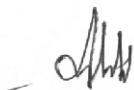
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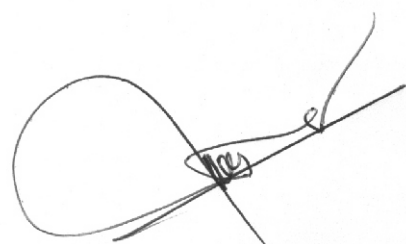
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14	Liabilities	Research Fund-Opening Balance	-	-
15	Liabilities	Research Fund-Contribution	-	-
16	Liabilities	Income from Interest Research Funds	-	-
17	Liabilities	Payments from Research Funds	-	-
18	Liabilities	Research Fund-Trf From General Reserve	-	-
19	Liabilities	Research Fund-Closing Balance	-	-
20	Liabilities	Medal & prizes Fund-Opening Balance	-	-
21	Liabilities	Medal & Prizes Fund-Contribution	-	-
22	Liabilities	Income from Interest Medal & prizes Funds	-	-
23	Liabilities	Payments from Medal & prizes Funds	-	-
24	Liabilities	Medal & Prizes Fund-Trf From General Reserve	-	-
25	Liabilities	Medal & prizes Fund-Closing Balance	-	-
26	Liabilities	Accounting Research Building Fund-Opening Balance	-	-
27	Liabilities	Accting Research Building Fund-Contribution	-	-
28	Liabilities	Income from Interest Accounting Research Building F	-	-
29	Liabilities	Payments from Accounting Research Building Funds	-	-
30	Liabilities	Acctng Research Bldg Fund-Trf From General Reserve	-	-
31	Liabilities	Accounting Research Building Fund-Closing Balance	-	-
32	Liabilities	Student Scholarship Fund-Opening Balance	-	-
33	Liabilities	Student Scholarship Fund-Contribution	-	-
34	Liabilities	Income from Interest Student Scholarship Funds	-	-
35	Liabilities	Payments from Student Scholarship Funds	-	-
36	Liabilities	Student Scholarship Fund-Trf From General Reserve	-	-
37	Liabilities	Student Scholarship Fund-Closing Balance	-	-
38	Liabilities	Employees Benevolent Fund-Opening Balance	-	-
39	Liabilities	Emp Benevolent Fund-Appropriation of I&E	-	-
40	Liabilities	Emp Benevolent Fund-Contribution	-	-
41	Liabilities	Income from Interest Emp Benevolent Funds	-	-
42	Liabilities	Payments from Emp Benevolent Funds	-	-
43	Liabilities	Emp Benevolent Fund-Trf From General Reserve	-	-
44	Liabilities	Employees Benevolent Fund-Closing Balance	-	-
	Liabilities	RESERVE AND FUND TOTAL	1,747,894	2,681,424
E)	Liabilities	Fee Received in Advance		
1	Liabilities	FRA-Distant Education Fee	-	-
2	Liabilities	FRA-Membership Fee	-	-
3	Liabilities	FRA-Examination Fees	-	-
4	Liabilities	FRA-Journal Subscription	-	-
5	Liabilities	FRA- Seminar & Others	-	-
6	Liabilities	FRA-GMCS, ITT, Coaching & Orientation Courses	117,000	-
7	Liabilities	FRA-Certificate Courses	-	-
8	Liabilities	FRA-Post Qualification Courses	-	-
	Liabilities	Total Fee Received in Advance-Short Term	117,000	-



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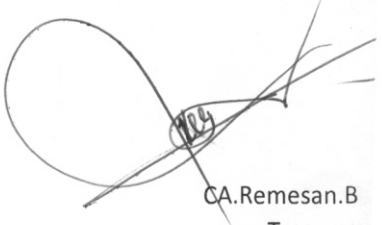

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9	Liabilities	FRA-Distant Education Fee-Long Term	-	-
10	Liabilities	FRA-Membership Fee-Long Term	-	-
11	Liabilities	FRA-Examination Fees-Long Term	-	-
12	Liabilities	FRA-Journal Subscription-Long Term	-	-
13	Liabilities	FRA- Seminar & Others-Long Term	-	-
14	Liabilities	FRA-GMCS, ITT, Coaching & Orientation Courses-Long Term	-	-
15	Liabilities	FRA-Certificate Courses-Long Term	-	-
16	Liabilities	FRA-Post Qualification Courses-Long Term	-	-
	Liabilities	Total Fee Received in Advance-Long Term	-	-
	Liabilities	Total Fee Received in Advance	117,000	-
F)	Liabilities	Current/Non Current Liabilites		
1	Liabilities	Direct Tax	50,494	-
2	Liabilities	Indirect Tax	29,069	-
3	Liabilities	Labour Laws	-	-
4	Liabilities	Provision for Employee Benefits-Leave Encashment	-	-
5	Liabilities	Provision for Employee Benefits-Gratuity	-	-
6	Liabilities	Provision for Employee Benefits-Pension	-	-
7	Liabilities	Creditors For Exp-Capital Items	-	-
8	Liabilities	Creditors For Exp-Non Capital Items	320	-
9	Liabilities	Provision for doubtful debts & Advance	-	-
10	Liabilities	Deposits	-	483,689
11	Liabilities	Other Liability	182,425	10,800
12	Liabilities	Suspense Account	-	-
	Liabilities	Total Current Liabilites	262,308	494,489
13	Liabilities	Direct Tax-Non Current	-	-
14	Liabilities	Indirect Tax-Non Current	-	-
15	Liabilities	Labour Laws-Non Current	-	-
16	Liabilities	Provision for Employee Benefits-Leave Encashment-N	-	-
17	Liabilities	Provision for Employee Benefits-Gratuity-Non Current	-	-
18	Liabilities	Provision for Employee Benefits-Pension-Non Current	-	-
19	Liabilities	Creditors For Exp-Capital Items-Non Current	-	-
20	Liabilities	Creditors For Exp-Non Capital Items-Non Current	-	-
21	Liabilities	Provision for doubtful debts & Advance-Non Current	-	-
22	Liabilities	Deposits-Non Current	-	-
23	Liabilities	Other Liability-Non Current	-	-
	Liabilities	Total Non Current Liabilites	-	-
	Liabilities	Total Current/Non Current Liabilites Total	262,308	494,489
G)	Liabilities	Inter-Unit Balance Liabilites		


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1	Liabilities	Publication Current A/c	4,624	228,000
2	Liabilities	Publication Stock Transfer-A	428,365	428,835
3	Liabilities	Pubn Receivable A/c	-	-
4	Liabilities	Exam Form Current A/c	-	4,050
5	Liabilities	Current Account	-	-
6	Liabilities	Staff Loan Control Account	-	-
7	Liabilities	Capital Grant	4,159,254	2,290,241
8	Liabilities	Library Grant	-	-
9	Liabilities	Building Grant	23,962,214	23,923,000
10	Liabilities	ITT Centre Grant	-	-
11	Liabilities	Reading Room Grant	-	-
12	Liabilities	Advance for Programs	-	-
13	Liabilities	Notional Transfer A/C	-	-
14	Liabilities	Remittance to Head Office	-	-
15	Liabilities	Income Trf Control A/c	-	-
	Liabilities	INTER UNIT BALANCES TOTAL	28,554,457	26,874,126
	Liabilities	TOTAL	30,681,658	30,050,039
	Assets	ASSETS		
H)	Assets	Fixed Assets		
1	Assets	Land Leasehold	-	-
2	Assets	Land Freehold	7,966,507	7,966,507
3	Assets	Building	15,466,983	16,105,039
4	Assets	Tangible Assets	3,480,999	2,170,108
5	Assets	Intangible Assets	-	-
	Assets	Fixed Assets Total	26,914,489	26,241,653
	Assets	Building WIP Account	-	-
I)	Assets	Investments		
1	Assets	Earmarked Investment Short Term	-	-
2	Assets	Fixed Deposits with Banks Short Term	1,334,432	307,574
3	Assets	Investment in Govt Securities Short Term	-	-
4	Assets	Investment in PSU Bonds/Securities Short Term	5,077	-
5	Assets	General Investment Short Term	-	-
		Investments-Short Term	1,339,509	307,574
1	Assets	Earmarked Investment Long Term	-	-
2	Assets	Fixed Deposits with Banks Long Term	-	-
3	Assets	Investment in Govt Securities Long Term	-	-
4	Assets	Investment in PSU Bonds/Securities Long Term	-	-
5	Assets	General Investment Long Term	-	-
		Investments-Long Term	-	-

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Chairman

CA.Abbas P.M
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	Assets	Investments Total	1,339,509	307,574
J)	Assets	Current/Non-Current Assets		
1	Assets	Publication Stock	428,365	428,835
2	Assets	Opening Stock	-	-
3	Assets	Publication Stock Transfer-L	-	-
4	Assets	Consumables Stock	-	-
5	Assets	Interest Accrued-Fixed Deposits with Banks_Current	-	-
	Assets	Interest Accrued-Investment_Current	-	-
6	Assets	Interest Accrued-Staff_Current	-	-
7	Assets	Interest Accrued on Earmarked Funds_Current	-	-
8	Assets	Loans to Staff_Current	41,500	37,000
9	Assets	TDS Receivable Account_Current	-	-
10	Assets	Security Deposit_Current	-	-
11	Assets	Advance to Party_Current	-	-
12	Assets	Advance to Employees_Current	-	-
13	Assets	Advance to Council Member_Current	-	-
14	Assets	Customer Accounts_Current	2,500	-
15	Assets	Other Receivable_Current	70,676	117,519
16	Assets	GST on Advance	-	-
17	Assets	Prepaid Expenses	-	-
18	Assets	Cash In Hand	7,629	9,837
19	Assets	Cash at Bank	1,671,938	2,655,371
	Assets	Total Current Assets	2,222,607	3,248,562
19	Assets	Interest Accrued-Fixed Deposits with Banks_Non-Curr	-	-
	Assets	Interest Accrued-Investment_Non-Current	-	-
20	Assets	Interest Accrued-Staff_Non-Current	-	-
21	Assets	Interest Accrued on Earmarked Funds_Non-Current	-	-
22	Assets	Loans to Staff_Non-Current	-	-
23	Assets	TDS Receivable Account_Non-Current	-	-
24	Assets	Security Deposit_Non-Current	-	-
25	Assets	Advance to Party_Non-Current	-	-
26	Assets	Advance to Employees_Non-Current	-	-
27	Assets	Advance to Council Member_Non-Current	-	-
28	Assets	Customer Accounts_Non-Current	-	-
29	Assets	Other Receivable_Non-Current	-	-
	Assets	Total Non Current Assets	-	-
	Assets	Current / Non Current Assets Total	2,222,607	3,248,562
K)	Assets	Inter-Unit Balance Assets		
1	Assets	Publication Current A/c	-	-

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Chairman



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2	Assets	Exam Form Current A/c	-	-
3	Assets	Current Account	205,053	252,250
4	Assets	Staff Loan Control Account	-	-
5	Assets	Capital Grant	-	-
6	Assets	Library Grant	-	-
7	Assets	Building Grant	-	-
8	Assets	ITT Centre Grant	-	-
9	Assets	Reading Room Grant	-	-
10	Assets	Advance for Programs	-	-
11	Assets	Notional Transfer A/C	-	-
12	Assets	Remittance to Head Office	-	-
13	Assets	Income Trf Control A/c	-	-
	Assets	INTER UNIT BALANCES TOTAL	205,053	252,250
	Assets	TOTAL	30,616,282	30,050,039



For B. S. S. and Co.
 CHARTERED ACCOUNTANTS
 FRN. 0080358
V. Raj
 CA. VIMAL RAJ, FCA, DISA
 Partner (M No. 213586)

J. Venkitachalam
 CA.J.Venkitachalam
 Chairman

Abbas P.M
 CA.Abbas P.M
 Secretary

Remesan.E
 CA.Remesan.E
 Treasurer

ALLEPPEY BRANCH OF SIRC OF ICAI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

Particulars	Amount	Amount	Particulars	Amount	Amount
Indirect Expenses-43			Indirect Incomes-33		
Depreciation-4301			Other Income-3301	68,372.02	
Depreciation-Tangible Assets-430101		1,202,633.90	Interest Received on investment	6,787.03	75,159.05
Direct Expenses-42			Other Income-3301		
Employee Benefit Expenses-4202	1,199,589.70		Direct Incomes-32		
Salary, Pension & Other Allowances-420201	172,410.00		Fee received-3201		
Staff Welfare-420203		9,000.00	Class Room Training Income	6,376,550.00	
Operating Expenses-4204		403,570.18	Seminar Participation Fee	1,251,055.40	
Audit Fees-420420		535,737.19	Income Support Services	390,430.49	8,018,035.89
Class Room Training - GMCS 2-420426		928,007.19			
Class Room Training - ITT-420416		1,812,781.17	InterHead Balances-IE-51		
Class Room Training - Orientation-420415		20,484.00	Commission on Publication	5,004.00	
Coaching Class expenses-420417		234,604.71	Revenue Grant	1,600.00	
Meeting Expenses-420419		17,290.00	Special Grant	53,250.00	
Other Expenses-420423		254,644.00	Audit Fee Grant	9,000.00	
Postage and Telephone-420407		577,665.21	Membership Grant	27,400.00	
Postage and Telephone-420407		29,840.00	Staff & Administration Grant	150,000.00	246,254.00
Rent Rates & taxes-420408		14,589.50			
Repair & Maintenance-420411		42,663.00			
Technology Expenses		119,272.27			
Travelling & Conveyance-420409		1,306,097.18			
Advertisement Publicity		360,192.13			
Printing & Stationery-420301					
Seminar Expenses-420101					
Certificate Course Expenses					
		8,038,437.43			
			Excess of Expenditure over income		901,622.39
Total		9,241,071.33			9,241,071.33



For B. S. and Co.
CHARTERED ACCOUNTANTS
FRN. 0080355
V. V. ITT
CA. VIMAL RAJ, FCA, DISA
Partner (M No. 713586)

(Signature)
CA. B. REMESAN
(TREASURER)

(Signature)
CA. ABBAS P.M
(SECRETARY)

(Signature)
CA. J. VENKATACHALAM
(CHAIRMAN)

**ALLEPPEY BRANCH OF SIRCO OF ICAI
BALANCE SHEET AS ON 31.03.2018**

Liabilities	Amount	Assets	Amount	Amount
Capital Account-11		Fixed Assets-21		
Reserves & Surplus-1101		Tangible Assets-2101		187,641.47
Earmarked Funds-110102	2,010,398.75	Airconditioner-210103		69,088.16
Reserves-110101	-262,504.50	Computer-210109		300,993.60
		Electrical Installation & Fittings-210102		2,476,412.90
Current Liabilities-12		Furniture & Fixtures-210104		23,433,489.66
Sundry Creditors-1203		Land & Building-210101		445,054.22
Expenses Payable-Parties-120303	88,882.52	Office Equipment-210106		1,809.01
Other Liabilities-1205		Vehicle-210107		
Fees Received in advance	117,000.00			
Deposits-120501	172,125.00			
Other Payable-120502	1,300.00			
		Investments-22		
Branch / Divisions-13		General Investment-2201		
Branch/Division Transfer-1301		General Investment-FD with Bank-220101		
Exam Form Current A/c-130102	-			
Publication Current A/c-130101	432,989.00	Current Assets-23		
		Closing Stock		428,365.00
Inter Head Balances- BS-61		Loans & Advances (Asset)-2302		
Inter Head- BS-6101		Other Advances-230203		44,000.00
Building Grant-610104	23,962,213.62	Sundry Debtors-2303		
Capital Grant-610102	4,159,254.00	Receivables-230301		3,000.00
Current Account-610117	-205,053.00	Cash-in-Hand-2304		7,629.00
		Cash-230401		
		Bank Accounts-2305		
		Bank - Courses-230507		493,330.78
		Bank - Main Account-230501		1,178,606.85
		Other Assets-2306		
		Other Receivable-230603		67,675.55
Total	30,476,605.39	Total		2,222,607.18
				30,476,605.39



CHARTERED ACCOUNTANTS
 F.R.N. - 0080355
V. V. R.
 C.A. VIMAL RAJ, FCA, DISA
 Partner (M No. 213586)

CA. REMESAN
 (TREASURER)

CA. ABBAS P.M.
 (SECRETARY)


CA. J. VENKITACHALAM
 (CHAIRMAN)

ALLEPPEY BRANCH OF SIRC OF ICAI
Schedule to Balance Sheet 5: Fixed Assets

PARTICULARS	GROSS BLOCK				DEPRECIATION AND AMORTISATION				NET BLOCK	
	COST AT 01/04/2017	ADDITIONS	ADJUSTMENT	COST AS AT 31/03/2018	1-4-2017.	ADDITION	ADJUSTMENT	3/31/2018	WDV AS ON 31/03/2018	WDV AS ON 31/03/2017
A. Tangible Assets:										
01. Land - Free Hold	7,966,506.50			7,966,506.50				-	7,966,506.50	7,966,506.50
02. Land- Lease Hold				-				-	-	-
03. Buildings	16,105,038.57	171,483.62		16,276,522.19				809,539.03	15,466,983.16	16,105,038.57
04. Electric Installations & Fix.	81,963.67	239,185.57		321,149.24				20,155.64	300,993.60	81,963.67
05. Computers	106,724.84	37,711.76		144,436.60				75,348.44	69,088.16	106,724.84
06. Air Conditioners	42,508.52	163,793.76		206,302.28				18,660.81	187,641.47	42,508.52
07. Furniture & Fixtures	1,624,943.32	1,068,588.34		2,693,531.66				217,118.76	2,476,412.90	1,624,943.32
08. Lifts				-				-	-	-
09. Office Equipments	311,706.18	194,707.00		506,413.18				61,358.96	445,054.22	311,706.18
10. Vehicles	2,261.27			2,261.27				452.26	1,809.01	2,261.27
11. Library Books				-				-	-	-
B. Intangible Asset:										
01. Software										
SUB TOTAL-1	26,241,652.87	1,875,478.05	-	28,117,122.92	-	-	-	1,202,633.90	26,914,489.02	26,241,652.87


CA. J. VENKITACHALAM
(CHAIRMAN)


CA. ABAS P. M.
(SECRETARY)


CA. B. REMESAN
(TREASURER)

For B. S. S. and Co.
CHARTERED ACCOUNTANTS
FR.N. 0080355



CA. VIMAL RAJ, FCA, DISA
Partner (M No. 213586)

