



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Setup by an Act of Parliament)

Kottayam SIRC

NOTICE OF ANNUAL GENERAL MEETING

Dear Member,

Notice is hereby given that the Annual General Meeting of the members of the Kottayam Branch of SIRC of ICAI will be held on **Saturday 25th June 2022 at 05:00 pm at ICAI Bhawan, Kollad, Kottayam-686004** to transact the following agenda:

1. To receive the Annual Report of the Branch for the year ended 31st March 2022;
2. To receive the Audited Financial Statements of the Branch for the year ended 31st March 2022 together with the Auditors Report thereon; and
3. To transact any other business that may be brought before the meeting with the permission of the chair

By order of the Managing Committee



Place : Kottayam

Sd/-
CA. K. Balaji

Date 01.06.2022

(Secretary)

Note: The Annual Report of the Managing Committee for the year (2021-22), the Audited Accounts together with the audit report of the Managing Committee of the Branch have been hosted in the website <http://kottayam-icai.org/> and also displayed on the Notice Board at the Office of the Branch of Kottayam Branch of SIRC of ICAI

Members desirous to have hard copy of the full version of the above may please send an e-mail to kottayam@icai.org along with their Name, ICAI Membership Number and latest complete postal address to CA. K. Balaji, Secretary, Kottayam Branch of SIRC of ICAI, ICAI Bhawan, Kollad P.O, Kottayam-686004.

JTSR & ASSOCIATES

CHARTERED ACCOUNTANTS

Ph : 0481 - 2534040, 8943333473

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Web : www.jtsr.in



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M.C. Road, Ettumanoor,
Kottayam 686631, Kerala.

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of "KOTTAYAM BRANCH OF SOUTHERN INDIA REGIONAL COUNCIL (SIRC) OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA", which comprise the Balance Sheet as at March 31st 2022, the Statement of Income and Expenditure for the year period, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Kottayam Branch of the institute as at March 31, 2022, its deficit for the period ended on the date.

Basis for Opinion

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



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Emphasis of Matter

Without qualifying our opinion is invited to material matters which were noticed during the course of audit for the period on which necessary modifications and disclosure are made by the management:

- *Prescribed rate of depreciation on computers was 60% and entity has provided depreciation at 40% during the previous periods and noticed an amount of Rs.374842.70 as short provided and the same has been charged as prior period depreciation during the current period under audit. Management has re-computed the depreciation for 2019-20 and 2020-21 during which substantial additions had taken place and charged during the current period.*
- *ARS income of Rs. 257769.30 (Net of GST) which pertains to FY 2020-21 was not recognized and the same has been recognized as prior period income during the current period under audit.*
- *Repairs and maintenance of Rs. 303760.00 which pertains to FY 2020-21 was wrongly expensed twice during that year and the same has been recognized as prior period income during the current period under audit.*

Since management has made requisite modifications and disclosures in the FSs, we have issued an unqualified opinion with proper disclosures.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.





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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

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

Report on Other Legal and Regulatory Requirements

Further, we report that:

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

For JTSR & ASSOCIATES
Chartered Accountants
Firm's Registration No.: 013822S

CA JIJO ABRAHAM, FCA, DISA
Partner

Membership No.: 225608

UDIN: 22225608AIWIMR2578



Place: Kottayam
Date: 12/05/2022



ANNEXURE - A

ADDITIONAL INFORMATION

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.
2. Salary and staff payments have been made according to the decisions of the managing committee of the Branch.
3. All the bank accounts are reconciled and follow up action is taken to recover the outstanding amount if any
4. Balance of the petty cash reconciles with the cash and bank balance and all expenditures are supported by vouchers.
5. There is no delay or non-compliance or notice received w. r. t TDS has been attended and financial exposure, if any, has been adequately recorded in books of accounts. TDS compliances under Income Tax Act, 1961 has been done regularly within due dates and accurately.
 - (a) There is no delay or non-compliance in GST or notice received has been attended to and any financial exposure has been adequately recorded in books of accounts. While accounting at the respective unit is in compliance with CGST/SGST/IGST Act, 2017.
 - (b) Provisions related to professional tax and related local labour law as applicable in concerned state are duly complied with.
6. There have been no pending Legal or Statutory obligations during the period except for GST.
7. The books of accounts have been made in accordance with "Finance & Operations Manual" and there has been no deviations or non-compliance in respect of the same.
8. *Rate of depreciation followed by branch while charging depreciation on fixed asset of the branch is the one prescribed by the head office generally.*

• Prescribed rate of depreciation on computers was 60% and entity has provided depreciation at 40% during the previous periods and noticed an amount of Rs.374842.70 as short provided and the same has been charged as prior period depreciation during the current period under audit. Management has re-



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computed the depreciation for 2019-20 and 2020-21 during which substantial additions had taken place and charged during the current period.

- (a) Fixed Assets Register is maintained properly and assets purchased during the period are properly recorded in register.
 - (b) Fixed Assets purchased during the year have been allotted unique identification code and some have been updated in Fixed Assets Register as well.
 - (c) Fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.
 - (d) Capital Items purchased by the branch are out of the capital grant released to the branch. There is no Capital Grant released during the period. The assets purchased for the branch are properly recorded in the Register.
 - (e) The title deeds of immovable properties are held in the name of the Institute.
9. Seminar incomes are recognized on receipt basis ARS incomes are recognized proportionately during the year.
- *ARS income of Rs. 257769.30 (Net of GST) which pertains to FY 2020-21 was not recognized and the same has been recognized as prior period income during the current period under audit.*
 - *In respect of repairs and maintenance, it has to come to the notice that an amount of Rs. 303760.00 which pertains to FY 2020-21 was wrongly expenses twice during that year and the same has been recognised as prior period income during the current period under audit. Management have made requisite modification and disclosures in the FSs and we have made adequate disclosures through Emphasis of Matter paragraph.*
- (a) The expenditure towards Seminar & Conference and are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.



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- (b) Separate register for each of the Seminar, Conference, Workshop and other programs are maintained, but separate ledger accounts for the same are not maintained.
- (c) The amount recoverable in respect of seminars & programs (like Advertisements, Sponsorship etc.) has been recovered within reasonable time.
10. The fund of the branch has not been applied either directly or indirectly for making any payment to the members of the Managing Committee.
- 11. Earmarked funds of the branch as at 31-03-2022 is Rs.1956690 and corresponding Earmarked investment is Rs.1614670 which are supposed to be matched but differences exists since the previous periods.**
12. The branch is not printing and publishing any newsletters.
13. The entire revenue grant received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts of the branch. Also Capital Grant is recognized only on receipt basis.

For JTSR & ASSOCIATES

Chartered accountants

Firm's Registration No. 013822S

CA JIJO ABRAHAM, FCA, DISA

Partner

Membership No. 225608

UDIN: 22225608AIWIMR2578

Place: Kottayam
Date: 12/05/2022



Kottayam Branch of SIRC of ICAI
ICAI Bhawan, Kollad P.O, Kottayam - 686004

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities		Amount	Amount	Assets		Amount	Amount
Capital Account-11			8172862.01	Fixed Assets-21			55495116.36
Reserves & Surplus-1101		8172862.01		Tangible Assets-2101		55495116.36	
Earmarked Funds-110102		1956690.00		Airconditioner-210103		192973.92	
Other Earmarked Funds-110102007		1956690.00		Airconditioner-210103001		192973.92	
S017		1956690.00		S017		192973.92	
-Other Earmarked Funds-110102007				-Airconditioner-210103001			
Reserves-110101		6216172.01		Computer-210109		398089.30	
General Reserve-110101004		6161654.01		Computer-210109001		398089.30	
S017		6161654.01		S017		398089.30	
-General Reserve-110101004				-Computer-210109001			
Infrastructure Reserve-110101002		49518.00		Electrical Installation & Fittings-210102		294336.29	
S017		49518.00		Electrical Installation & Fittings-210102001		294336.29	
-Infrastructure Reserve-110101002				S017		294336.29	
Other Reserves-110101005		5000.00		-Electrical Installation & Fittings-210102001			
S017		5000.00		Furniture & Fixures-210104		1078695.00	
-Other Reserves-110101005				Furniture & Fixures-210104001		1078695.00	
Loans (Liability)				S017		1078695.00	
Current Liabilities-12			2298271.75	-Furniture & Fixures-210104001			
Duties & Taxes-1201		24182.40		Land & Building-210101		52721888.82	
Direct Tax-120101		24182.40		Building-210101003		45082555.82	
TDS on Contractor-120101004		512.40		S017		45082555.82	
S017		512.40		-Building-210101003			
-TDS on Contractor-120101004				Land- Freehold-210101002		7639333.00	
TDS on Professional-120101002		23670.00		S017		7639333.00	
S017		23670.00		-Land- Freehold-210101002			
-TDS on Professional-120101002				Office Equipment-210106		809133.03	
Sundry Creditors-1203		1954581.04		Office Equipment-210106001		809133.03	
Expenses Payable-Parties-120303		1875081.04		S017		809133.03	
Party Control A/c-120303001		1875081.04		-Office Equipment-210106001			
S017		61050.00		Investments-22			4959100.00
-BENZIER A RAJ-120303001				Earmarked Investment-2202		1614670.00	
S017		1627.24		Earmarked Investment & Others-220202		1614670.00	
-BSNL-120303001							







S017 -CHACKO ANTONY ELCTRICAL CONTRACTOR-120303001	208460.00
S017 -Esjay Associates-120303001	23068.40
S017 -FIRECO ENG CONTRACTORE-120303001	53250.00
S017 -JSS AC WORLD-120303001	1900.00
S017 -Ktm.CA Association-120303001	1206714.97
S017 -Mathew Digit-120303001	1020.00
S017 -Pallivathukal Agencies-120303001	2402.40
S017 -R. S. PRABHU STATIONERS-120303001	2603.07
S017 -Season Caterers(Sanju C. Raju)-120303001	35691.00
S017 -Shown Thomas(Prompt. Services)-120303001	11960.00
S017 -VELLAPALLY & ASSOCIATES PAYABLE-120303001	37144.76
S017 -Versa Decora-120303001	8157.00
S017-ARS Advance-120303001	55932.24
S017-Deepwell Agencies-120303001	9000.00
S017-DHANYA SOMAN-120303001	-400.00
S017-Energeniq Sales & Services Pvt Ltd-120303001	-0.04
S017-Focalize Studio-120303001	1000.00
S017-JIBIN JOSEPH JOSE-120303001	16200.00
S017-John Joseph faculty-120303001	4050.00
S017-JOSEPH ANTONY-120303001	4050.00
S017-Madhu mohan-120303001	8100.00
S017-MANU THOMAS-120303001	16200.00
S017-Mariya Painting Works-120303001	33000.00
S017-Mathew Jacob faculty-120303001	8100.00
S017-Nitin N Faculty-120303001	8100.00
S017-PHILIP V A-120303001	8100.00
S017-Preetha Varma-120303001	8100.00
S017-Rahul krishnan-120303001	16200.00
S017-Selwyn Koshy-120303001	8100.00
S017-SUJITH MATHEW-120303001	8100.00
S017-TIMOTHEUS VARGHESE-120303001	8100.00
Expenses Payable-Staff-120301	79500.00

Other Earmarked Fund Invt-220202001	1614670.00
S017 -Other Earmarked Fund Invt-220202001	1614670.00
General Investment-2201	3344430.00
General Investment-FD with Bank-220101	3344430.00
FD -Short Term-220101001	3344430.00
S017 -FD -Short Term-220101001	3344430.00
Current Assets-23	
Deposits (Asset)-2301	281050.00
Security Deposit-230101	281050.00
Receivable-Security Deposit-230101001	281050.00
S017 -Receivable-Security Deposit-230101001	281050.00
Loans & Advances (Asset)-2302	122424.66
Other Advances-230203	71000.00
General Advance - Employees-230203007	71000.00
S017 -General Advance - Employees-230203007	71000.00
Prepaid Expenses-230202	51424.66
Prepaid -Others-230202004	21383.44
S017 -Prepaid -Others-230202004	21383.44
Prepaid -Repairs and Maintenance-230202001	30041.22
S017 -Prepaid -Repairs and Maintenance-230202001	30041.22
Sundry Debtors-2303	717.00
Receivables-230301	717.00
Customer A/c - Seminar Members-230301001	-863.00
S017-Anil Kumar R (024250)-230301001	600.00
S017-BYJU M I(206564)-230301001	-4.00
S017-Customer A/c - Seminar Members-230301001	593.00
S017-Sabu Thomas (215702)-230301001	-326.00
Customer A/c - Seminar Students-230301002	1580.00
S017-Customer A/c - Seminar Students-230301002	1580.00
Cash-in-Hand-2304	4863.00
Cash-230401	4863.00
Cash In Hand-230401001	4863.00

1758797.95

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Staff Control A/c- DCO/RCs/BR-120301002	79500.00
S017-MANJITH KURIAN JACOB-120301002	27000.00
S017-Roopesh Mathew-120301002	11000.00
S017-SUPRIYA MARY JOSE-120301002	21500.00
S017-Vijayamma C K-120301002	6000.00
S017-Vrinda B-120301002	14000.00
Other Liabilities-1205	315208.31
Deposits-120501	183734.90
EMD payable-120501003	100000.00
S017	100000.00
-EMD payable-120501003	
Retention Money payable-120501002	73734.90
S017	73734.90
-Retention Money payable-120501002	
Security Deposit payable-120501004	10000.00
S017	10000.00
-Security Deposit payable-120501004	
Other Payable-120502	131473.41
Other liabilities-120502010	131473.41
S017	131473.41
-Other liabilities-120502010	
Provisions-1206	4300.00
Provisions for Expenses-120601	4300.00
Provision for Expenses - Non-Capital Items-120601002	4300.00
S017	4300.00
-Provision for Expenses - Non-Capital Items-120601002	
Branch / Divisions-13	
Branch/Division Transfer-1301	386213.00
Publication Current A/c-130101	386213.00
Pubn Current A/c-Kottayam of SIRC-130101216	386213.00
S017	386213.00
-Pubn Current A/c-Kottayam of SIRC-130101216	
Inter Head Balances- BS-6101	53310525.25
Inter Head- BS-6101	53310525.25
Building Grant-610104	48500000.00
Building Grant-Kottayam of SIRC-610104216	48500000.00
S017	48500000.00
-Building Grant-Kottayam of SIRC-610104216	
Capital Grant-610102	5606306.00
Capital Grant-Kottayam of SIRC-610102216	5606306.00
S017	5606306.00
-Capital Grant-Kottayam of SIRC-610102216	

53696738.25

S017	4863.00
-Cash In Hand-230401001	
Bank Accounts-2305	1216155.29
Bank - Building-230508	5423.71
Bank - Building-230508001	5423.71
S017-Bank of Baroda - Building Account (2401)-230508001	4260.11
S017-Union Bank - Building A/c -9501-230508001	1163.60
Bank - Courses-230507	800361.84
Bank - GMCS-230507001	350737.16
S017-Bank of baroda - GMCS-1-230507001	3861.98
S017-Union Bank - GMCS I - 9496-230507001	10480.50
S017-Union Bank -GMCS II (0133)-230507001	336394.68
Bank - ITT Branches-230507002	128485.96
S017-Bank of Baroda - ITT-230507002	5667.73
S017-Union Bank - Advanced ITT (9585)-230507002	74995.41
S017-Union Bank - ITT Centre (9542)-230507002	47822.82
Bank - Orientation Branches-230507003	321138.72
S017-Bank of Baroda Orientation -1573-230507003	4741.05
S017-Union Bank - Orientation (9488)-230507003	316397.67
Bank - Main Account-230501	410369.74
Bank - Main Account-230501001	410369.74
S017-Bank of Baroda -KTM BRANCH OF SIRC-230501001	40746.25
S017-Union Bank - coaching class A/c - 1003-230501001	967.10
S017-Union Bank - Publication A/C - 9518-230501001	63.51
S017-Union Bank - SICASA - 9534-230501001	6293.70
S017-Union Bank -SIRC 9526-230501001	362299.18
Other Assets-2306	133588.00
Interest Accrued-Investment-230601	8309.00
Interest Accrued -Short Term FD-230601002	8309.00
S017	8309.00
-Interest Accrued -Short Term FD-230601002	
Other Receivable-230603	-10001.00
Other Receivables-230603009	10001.00
S017	10001.00
-Other Receivables-230603009	
TDS Receivable-230606	135280.00
TDS Receivable Income Tax-230606002	135280.00






Current Account-610117	-943011.56	S017-TDS Receivable Account-2019-20-230606002	36974.00	
Current Account-Delhi DCO-610117002	26428.00	S017-TDS Receivable Account-2020-21-230606002	22333.00	
S017-Current Account-Delhi DCO-610117002	26428.00	S017-TDS Receivable Account-2021-22-230606002	21531.00	
Current Account-Kottayam of SIRC-610117216	916583.56	S017-TDS Receivable Account-230606002	54442.00	
S017	101200.00	Excess of expenditure over income		1954857.70
-Current Account-Grants-610117216	23225.00	Opening Balance	954620.32	
S017	657033.56	Current Period	1000237.38	
-Current Account-ITT-610117216	135125.00			
S017	307082.65			
-Current Account-Kottayam of SIRC-610117216	307082.65			
S017-Current Account-Adv. ITT-610117216	307082.65			
ITT Centre Grant-610105	307082.65			
ITT Centre Grant-Kottayam of SIRC-610105216	307082.65			
S017	-159851.84			
-ITT Centre Grant-Kottayam of SIRC-610105216	159851.84			
Regional Intra-Inter Unit A/c-610127	159851.84			
Regional Intra-Inter Unit A/c-610127001	224218.84			
S017-Intra - Inter Unit - Ernakulam Branch-2-610127001	-64367.00			
S017-Intra-Inter Unit-SIRC-610127001				
Suspense A/c-14				
Total	64167872.01	Total	64167872.01	

CA SABU THOMAS
CHAIRMAN

CA BALAJI K
SECRETARY

CA SHINE P JOSEPH
TREASURER

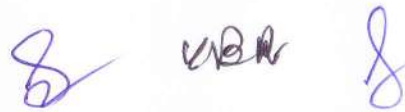
For **JTSR & ASSOCIATES**
CHARTERED ACCOUNTANTS

CA. J. O. ABRAHAM B.Com, FCA, DISA
Mem.No:225608
Partner



Kottayam Branch of SIRC of ICAI
ICAI Bhawan, Kollad P.O, Kottayam - 686004
Income and Expenditure Statement
1-Apr-2021 to 31-Mar-2022

Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Stock			Sales Accounts-31		
Purchase Accounts-41			Direct Incomes-32		2865826.40
Direct Expenses-42		4403877.15	Fees Received-3201	2321825.00	
Employee Benefit Expenses-4202	1027508.00		Class Room Training Income-320104	2321825.00	
Salary,Pension & Other Allowances-420201	947608.00		Advanced ITT Fees - Branches-320104007	169625.00	
Salary - Branch Employees-420201005	929500.00		S017	169625.00	
S017	929500.00		-Advanced ITT Fees - Branches-320104007		
-Salary - Branch Employees-420201005			GMCS-I Fees-320104003	31500.00	
Travel concession to Staff-420201011	18108.00		S017	31500.00	
S017	18108.00		-GMCS-I Fees-320104003		
-Travel Concession to Staff-420201011			GMCS-II Fees-320104004	402500.00	
Staff Welfare-420203	79900.00		S017	402500.00	
S017	79900.00		-GMCS-II Fees-320104004		
-Staff Welfare Expenses-420203001			ITT Fees - Branches-320104002	498700.00	
Staff Welfare Expenses-420203001	79900.00		S017	498700.00	
S017	79900.00		-ITT Fees - Branches-320104002		
-Staff Welfare Expenses-420203001			Orientation Fees- Branches-320104001	1219500.00	
Operating Expenses-4204	3076526.60		S017	1219500.00	
Audit Fees-420420	33000.00		-Orientation Fees- Branches-320104001		
Audit fees- Statutory-420420001	33000.00		Income Support Services-3204	47913.76	
S017	33000.00		Income Support Services-320401	47913.76	
-Audit Fees- Statutory-420420001			Income Support Services-Kottayam of SIRC-320401217	47913.76	
Class Room Training - Adv ITT-420425	100800.00		S017-Income Support Services-Kottayam of SIRC-320401217	47913.76	
Adv ITT - Faculty Honorarium-420425002	100800.00		Seminars Participation Fees-3202	496087.64	
S017	100800.00		Seminar Income-320201	496087.64	
-Adv ITT - Faculty Honorarium-420425002			Seminar income- Members-320201001	452983.64	
Class Room Training - GMCS-420414	271790.00		S017-Seminar Income- Members-320201001	452983.64	
GMCS - Catering charges-420414005	2390.00		Seminar Income- Non Members-320201003	10500.00	
S017	2390.00		S017-Seminar Income- Non Members-320201003	10500.00	
-GMCS - Catering Charges-420414005			Seminar income- Students-320201002	32604.00	
GMCS - Honorarium-420414002	261000.00		S017-Seminar Income- Students-320201002	32604.00	
S017	261000.00				
-GMCS - Honorarium-420414002					
GMCS - Misc Expenses-420414013	8400.00				
S017	8400.00				
-GMCS - Misc Expenses-420414013					
Class Room Training - ITT-420416	232200.00		Indirect Incomes-33		821682.30





ITT - Faculty Honorarium-420416002	232200.00
S017	232200.00
-ITT - Faculty Honorarium-420416002	
Class Room Training - Orientation-420415	665137.50
Orientation - Catering charges-420415005	3510.00
S017	3510.00
-Orientation - Catering Charges-420415005	
Orientation- Honorarium-420415002	654000.00
S017	654000.00
-Orientation- Honorarium-420415002	
Orientation - Repair & Mt-420415012	7627.50
S017	7627.50
-Orientation - Repair & Mt-420415012	
Meeting Expenses-420419	6405.00
Meeting- Catering charges-420419004	1555.00
S017	1555.00
-Meeting- Catering Charges-420419004	
Meeting -Photo/Video charges-420419005	4850.00
S017	4850.00
-Meeting -Photo/Video Charges-420419005	
Other Expenses-420423	581820.72
Bank Commission-420423004	4493.47
S017	4493.47
-Bank Commission-420423004	
Election Exp-420423008	11540.00
S017	11540.00
-Election Exp-420423008	
GST Expense-420423029	25442.02
S017-CGST Expense-420423029	12721.01
S017-SGST Expense-420423029	12721.01
Magazines & Periodicals-420423002	1440.00
S017	1440.00
-Magazines & Periodicals-420423002	
Misc Exp-420423017	113580.89
S017	114078.25
-Misc Exp-420423017	
S017-Round Off-420423017	-497.36
Office Exp-420423016	50331.64
S017	50331.64
-Office Exp-420423016	
Prior Period Exp-420423007	374842.70
S017-Prior Period Exp-420423007	374842.70
Transportion charges (FRIEGHT)-420423012	150.00

Other Income-3301	821682.30
Interest Received on Earmarked Funds-330103	36187.00
Interest - Other Earmarked funds Invt-330103008	36187.00
S017	36187.00
-Interest - Other Earmarked Funds Invt-330103008	
Interest Received on Investment-330101	213790.00
Interest - Savings-330101001	23639.00
S017	23639.00
-Interest - Savings-330101001	
Interest - Short Term FD-330101002	190151.00
S017	190151.00
-Interest - Short Term FD-330101002	
Other Income-330104	571705.30
Income From Election-330104004	6776.00
S017-Income From Election-330104004	6776.00
Misc Receipts-330104003	3400.00
S017	3400.00
-Misc Receipts-330104003	
Prior Period Income-330104015	561529.30
S017	561529.30
-Prior Period Income-330104015	
Inter Head Balances- IE-51	
Inter Head- IE-5101	450875.00
BOS Related Grants Grant-510114	163175.00
BOS Grant- Kottayam of SIRC-510114216	163175.00
S017	163175.00
-BOS Grant- Kottayam of SIRC-510114216	
Staff & Admin Exp Grant-510104	287700.00
Staff & Admin Exp Grant-Kottayam of SIRC-510104216	287700.00
S017	287700.00
-Staff & Admin Exp Grant-Kottayam of SIRC-510104216	
Closing Stock	
Excess of expenditure over income	1000237.38

450875.00

1000237.38

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S017	150.00
-Transportation charges (FRIEGHT)-420423012	
Postage and Telephone-420407	31108.75
Postage & telegram-420407001	8444.75
S017	8444.75
-Postage & Telegram-420407001	
Telephone Expenses-420407002	22664.00
S017	22664.00
-Telephone Expenses-420407002	
Professional Expenses-420413	1000.00
Consultant Fees-420413001	1000.00
S017	1000.00
-Consultant Fees-420413001	
Rent Rates & Taxes-420408	512696.00
Electricity Charges-420408009	472598.00
S017	472598.00
-Electricity Charges-420408009	
Insurance-420408004	3085.00
S017	3085.00
-Insurance-420408004	
Petrol & Deisel Charges-420408007	14879.00
S017	14879.00
-Petrol & Deisel Charges-420408007	
Taxes-420408002	22134.00
S017	22134.00
-Taxes-420408002	
Repair & Maintenance-420411	628685.29
Repairs & Maintenance-420411002	484685.29
S017	483244.61
-Repairs & Maintenance-420411002	
S017-Repairs & Maintenance(3707@18)-420411002	1440.68
Security Arrangements-420411001	144000.00
S017	144000.00
-Security Arrangements-420411001	
Technology Expenses-420406	9783.34
Broadband (INTERNET) Expenses-420406002	450.00
S017	450.00
-Broadband (INTERNET) Expenses-420406002	
Website dev & maint charges-420406003	9333.34
S017	9333.34
-Website Dev & Maint Charges-420406003	
Travelling & Conveyance-420409	2100.00
General Conveyance- Staff-420409008	2100.00
S017	2100.00
-General Conveyance- Staff-420409008	
Printing and Stationery-4203	15832.47
Printing & Stationery-420301	15832.47

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Printing And Stationery-420301001	15832.47
S017	9182.47
-Printing And Stationery-420301001	
S017-Printing And Stationery(3923@18)-420301001	6650.00
Seminar and Programs-4201	284010.08
CA Day-420103	9045.00
CA Day -Misc Expenses-420103013	6245.00
S017	6245.00
-CA Day -Misc Expenses-420103013	
CA Day -Photo/Video-420103009	750.00
S017	750.00
-CA Day -Photo/Video-420103009	
CA Day -Printing and Stationery-420103001	2050.00
S017	2050.00
-CA Day -Printing and Stationery-420103001	
Seminar Expenses-420101	236015.08
Seminar - Catering Charges-420101005	36050.00
S017	36050.00
-Seminar - Catering Charges-420101005	
Seminar - Faculty Honorarium-420101002	115000.00
S017	115000.00
-Seminar - Faculty Honorarium-420101002	
Seminar -Mementos-420101010	67745.91
S017	67745.91
-Seminar -Mementos-420101010	
Seminar -Misc expenses-420101013	9503.00
S017	9503.00
-Seminar -Misc Expenses-420101013	
Seminar -Photo/Video-420101009	500.00
S017	500.00
-Seminar -Photo/Video-420101009	
Seminar - Printing and Stationery-420101001	7216.17
S017	7216.17
-Seminar - Printing and Stationery-420101001	
Seminar Students Exp-420102	38950.00
Seminar Students -Conveyance-420102008	14000.00
S017	14000.00
-Seminar Students -Conveyance-420102008	
Seminar Students -Printing and Stationery-420102001	24950.00
S017	24950.00
-Seminar Students -Printing and Stationery-420102001	
Indirect Expenses-43	
Depreciation-4301	734743.93
Depreciation-Tangible Assets-430101	734743.93
Depreciation - Airconditioner-430101004	32561.72
S017	32561.72
-Depreciation - Airconditioner-430101004	

734743.93

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Depreciation - Buiding-430101002	6176.53			
S017-Depreciation - Buiding-430101002	6176.53			
Depreciation - Computer-430101009	414338.73			
S017 -Depreciation - Computer-430101009	414338.73			
Depreciation - Electrical Installation & Fittings-430101003	31798.10			
S017 -Depreciation - Electrical Installation & Fittings-430101003	31798.10			
Depreciation - Furniture & Fixtures-430101005	114543.72			
S017 -Depreciation - Furniture & Fixtures-430101005	114543.72			
Depreciation - office Equipment-430101006	135325.13			
S017 -Depreciation - Office Equipment-430101006	135325.13			
Total		5138621.08	Total	5138621.08

CA SABU THOMAS
CHAIRMAN

CA BALAJI K
SECRETARY

CA SHINE P JOSEPH
TREASURER

For **JTSR & ASSOCIATES**
CHARTERED ACCOUNTANTS

CA. JJO ABRAHAM B.Com, FCA, BISA
Mem.No:225608
Partner



Kottayam Branch of SIRC of ICAI
ICAI Bhawan, Kollad P.O, Kottayam - 686004

Trial Balance
1-Apr-2021 to 31-Mar-2022

Particulars	Transactions			Closing Balance
	Opening Balance	Transactions		
		Debit	Credit	
Capital Account-11	7886904.01 Cr		285958.00	8172862.01 Cr
Reserves & Surplus-1101	7886904.01 Cr		285958.00	8172862.01 Cr
Earmarked Funds-110102	1675732.00 Cr		280958.00	1956690.00 Cr
Other Earmarked Funds-110102007	1675732.00 Cr		280958.00	1956690.00 Cr
S017	1675732.00 Cr		280958.00	1956690.00 Cr
-Other Earmarked Funds-110102007				
Reserves-110101	6211172.01 Cr		5000.00	6216172.01 Cr
General Reserve-110101004	6161654.01 Cr			6161654.01 Cr
S017	6161654.01 Cr			6161654.01 Cr
-General Reserve-110101004				
Infrastructure Reserve-110101002	49518.00 Cr			49518.00 Cr
S017	49518.00 Cr			49518.00 Cr
-Infrastructure Reserve-110101002				
Other Reserves-110101005			5000.00	5000.00 Cr
S017			5000.00	5000.00 Cr
-Other Reserves-110101005				
Current Liabilities-12	2455590.48 Cr	4996812.00	4839493.27	2298271.75 Cr
Duties & Taxes-1201	10918.40 Cr	471814.88	485078.88	24182.40 Cr
Direct Tax-120101	10918.40 Cr	126177.00	139441.00	24182.40 Cr
TDS on Contractor-120101004	163.40 Cr	10892.00	11241.00	512.40 Cr
S017	163.40 Cr	10892.00	11241.00	512.40 Cr
-TDS on Contractor-120101004				
TDS on Professional-120101002	10755.00 Cr	115285.00	128200.00	23670.00 Cr
S017	10755.00 Cr	115285.00	128200.00	23670.00 Cr
-TDS on Professional-120101002				
Indirect Tax-120102		345637.88	345637.88	
Input GST-120102010	80348.28 Dr	163751.98	244100.26	
S017-Common Input CGST-120102010		1730.98	1730.98	
S017-Common Input IGST-8-120102010		3834.76	3834.76	
S017-Common Input SGST-120102010		1730.98	1730.98	
S017-Eligible Input CGST-120102010		65407.12	65407.12	
S017-Eligible Input IGST-120102010		199.00	199.00	
S017-Eligible Input SGST-120102010		65407.12	65407.12	
S017-Ineligible Input CGST-120102010		12721.01	12721.01	
S017-Ineligible Input SGST-120102010		12721.01	12721.01	
S017-Input CGST RCM-120102010	40174.14 Dr		40174.14	
S017-Input SGST RCM-120102010	40174.14 Dr		40174.14	
Output GST-120102011	80348.28 Cr	181885.90	101537.62	
S017-Kerala Flood Cess-120102011		999.70	999.70	
S017-Output CGST-120102011		21357.38	21357.38	
S017-Output CGST RCM-120102011	40174.14 Cr	40174.14		
S017-Output IGST-120102011		57823.16	57823.16	
S017-Output SGST-120102011		21357.38	21357.38	
S017-Output SGST RCM-120102011	40174.14 Cr	40174.14		
Sundry Creditors-1203	2125163.77 Cr	4524997.12	4354414.39	1954581.04 Cr
Expenses Payable-Parties-120303	2125163.77 Cr	3674997.12	3424914.39	1875081.04 Cr
Party Control A/c-120303001	2125163.77 Cr	3674997.12	3424914.39	1875081.04 Cr
S017		531.00	531.00	
-ASIANET SATELLITE COMMUNICATION LTD-120303001				
S017	131050.00 Cr	70000.00		61050.00 Cr
-BENZIER A RAJ-120303001				
S017	1627.00 Cr	26263.00	26263.24	1627.24 Cr
-BSNL-120303001				
S017	208460.00 Cr			208460.00 Cr
-CHACKO ANTONY ELCTRICAL CONTRACTOR-120303001				
S017		640.00	640.00	
-COLOR GRAPHICS-120303001				

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S017		1333.40 Cr	28043.00	49778.00	23068.40 Cr
-Esjay Associates-120303001					
S017			7300.00	7300.00	
-EUREKA FORBES LIMITED-120303001					
S017	53250.00 Cr				53250.00 Cr
-FIRECO ENG CONTRACTORE-120303001					
S017			3200.00	3200.00	
-Goodwill Computers-120303001					
S017			15340.00	15340.00	
-HYKON INDIA(P) LTD-120303001					
S017	1000.00 Cr		3500.00	4400.00	1900.00 Cr
-JSS AC WORLD-120303001					
S017	800.00 Dr		471798.00	472598.00	
-Kerala Electricity Board-120303001					
S017	1475.00 Cr		2915.00	1440.00	
-KOCHUMON P.A-120303001					
S017	1206714.97 Cr				1206714.97 Cr
-Ktm.CA Association-120303001					
S017	400000.00 Dr			400000.00	
-Kumar Group Designers-120303001					
S017			25719.00	25719.00	
-MALAY AGENCIES-120303001					
S017	1020.00 Cr				1020.00 Cr
-Mathew Digit-120303001					
S017	2065.00 Cr		44368.00	42303.00	
-Mirash Multimedia Solutions-120303001					
S017			227700.00	227700.00	
-M U CHACKO-120303001					
S017			1200.00	1200.00	
-Oxygen the Digital Shop-120303001					
S017	849.60 Cr		8412.00	9964.80	2402.40 Cr
-Pallivathukal Agencies-120303001					
S017	303760.00 Cr		303760.00		
-Party Control A/c-120303001					
S017	2708.07 Cr		10660.00	10555.00	2603.07 Cr
-R. S. PRABHU STATIONERS-120303001					
S017	1.00 Cr		18171.00	53861.00	35691.00 Cr
-Season Caterers(Sanju C. Raju)-120303001					
S017	11990.00 Cr		142590.00	142560.00	11960.00 Cr
-Shown Thomas(Prompt. Services)-120303001					
S017	546.72 Cr		546.72		
-Success Technology-120303001					
S017	0.47 Cr		54864.47	54864.00	
-Thassenkrupp Elevator(India)-120303001					
S017			3085.00	3085.00	
-The New India Assurance Co Ltd-120303001					
S017	37144.76 Cr				37144.76 Cr
-VELLAPALLY & ASSOCIATES PAYABLE-120303001					
S017	8157.00 Cr				8157.00 Cr
-Versa Decora-120303001					
S017-Accurate surveillance India Pvt Ltd-120303001			19000.00	19000.00	
S017-Ahalya M.U Faculty-120303001			29160.00	29160.00	
S017-Anil Madhava Menon-120303001			8100.00	8100.00	
S017-ARS Advance-120303001	546960.30 Cr		554120.06	63092.00	55932.24 Cr
S017-Coffee Day Global Limited-120303001			27650.00	27650.00	
S017-Deepwell Agencies-120303001			1595.00	10595.00	9000.00 Cr
S017-DHANYA SOMAN-120303001	200.00 Dr		200.00		400.00 Dr
S017-DON JOE ZACHARIAH-120303001			16200.00	16200.00	
S017-Elateminds Training & Development-120303001			180360.00	180360.00	
S017-Energeniq Sales & Services Pvt Ltd-120303001	0.02 Dr		13282.02	13282.00	0.04 Dr
S017-Excel Trading Company-120303001			17600.00	17600.00	
S017-Focalize Studio-120303001			5100.00	6100.00	1000.00 Cr
S017-Google India Pvt Ltd-120303001			7443.35	7443.35	
S017-Harikuttan K R-120303001			9720.00	9720.00	
S017-INTELITECH ELECTRONICS-120303001			3600.00	3600.00	
S017-IYPE JOHN-120303001			8100.00	8100.00	
S017-Jacob & Associates-120303001			3780.00	3780.00	
S017-Jacob Baboo-120303001			3780.00	3780.00	
S017-JIBIN JOSEPH JOSE-120303001				16200.00	16200.00 Cr
S017-John Joseph faculty-120303001			93600.00	97650.00	4050.00 Cr
S017-JOSEPH ANTONY-120303001			16200.00	20250.00	4050.00 Cr
S017-JTSR & Associates-120303001			19440.00	19440.00	
S017-K M Technologies KTM-120303001			1400.00	1400.00	

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S017-K S C C F LTD-120303001	0.50 Cr	10008.50	10008.00	
S017-K. THOMAS-120303001		12150.00	12150.00	
S017-Madhu mohan-120303001		71100.00	79200.00	8100.00 Cr
S017-MANU THOMAS-120303001		63000.00	79200.00	16200.00 Cr
S017-Mariya Painting Works-120303001		418144.00	451144.00	33000.00 Cr
S017-Mathew Jacob faculty-120303001		11700.00	19800.00	8100.00 Cr
S017-Murlanickal Brothers-120303001	50.00 Cr	50.00		
S017-Narmada Textiles-120303001		22896.00	22896.00	
S017-Nitin N Faculty-120303001		43650.00	51750.00	8100.00 Cr
S017-OZONE SYSTEMS-120303001		10480.00	10480.00	
S017-PHILIP V A-120303001		32400.00	40500.00	8100.00 Cr
S017-Preetha Varma-120303001		8100.00	16200.00	8100.00 Cr
S017-Raakhee Vijay-120303001		26550.00	26550.00	
S017-Rahul krishnan-120303001		40500.00	56700.00	16200.00 Cr
S017-Rinto Chandu-120303001		60480.00	60480.00	
S017-Royal Handicraft-120303001		4242.00	4242.00	
S017-SAJU&JOSE-120303001	6000.00 Cr	13080.00	7080.00	
S017-Selwyn Koshy-120303001		31950.00	40050.00	8100.00 Cr
S017-SKILL FORCE LEARNING SOLUTIONS PVT. LTD-120303001		43200.00	43200.00	
S017-Sudhakaran K.V-120303001		181440.00	181440.00	
S017-SUJITH MATHEW-120303001			8100.00	8100.00 Cr
S017-Thannickal Brothers-120303001		1700.00	1700.00	
S017-TIMOTHEUS VARGHESE-120303001		32400.00	40500.00	8100.00 Cr
S017-Tom Sachin Chacko-120303001		11340.00	11340.00	
S017-Zachariah George & Co-120303001		14400.00	14400.00	
Expenses Payable-Staff-120301		850000.00	929500.00	79500.00 Cr
Staff Control A/c- DCO/RCs/BR-120301002		850000.00	929500.00	79500.00 Cr
S017-ARATHY HARI-120301002		119000.00	119000.00	
S017-MANJITH KURIAN JACOB-120301002		279000.00	306000.00	27000.00 Cr
S017-Minimol-120301002		69300.00	69300.00	
S017-Roopesh Mathew-120301002		117700.00	128700.00	11000.00 Cr
S017-SUPRIYA MARY JOSE-120301002		223000.00	244500.00	21500.00 Cr
S017-Vijayamma C K-120301002			6000.00	6000.00 Cr
S017-Vrinda B-120301002		42000.00	56000.00	14000.00 Cr
Other Liabilites-1205	315208.31 Cr			315208.31 Cr
Deposits-120501	183734.90 Cr			183734.90 Cr
EMD payable-120501003	100000.00 Cr			100000.00 Cr
S017	100000.00 Cr			100000.00 Cr
-EMD payable-120501003				100000.00 Cr
Retention Money payable-120501002	73734.90 Cr			73734.90 Cr
S017	73734.90 Cr			73734.90 Cr
-Retention Money payable-120501002				73734.90 Cr
Security Deposit payable-120501004	10000.00 Cr			10000.00 Cr
S017	10000.00 Cr			10000.00 Cr
-Security Deposit payable-120501004				10000.00 Cr
Other Payable-120502	131473.41 Cr			131473.41 Cr
Other liabilities-120502010	131473.41 Cr			131473.41 Cr
S017	131473.41 Cr			131473.41 Cr
-Other liabilities-120502010				131473.41 Cr
Provisions-1206	4300.00 Cr			4300.00 Cr
Provisions for Expenses-120601	4300.00 Cr			4300.00 Cr
Provision for Expenses - Non-Capital Items-120601002	4300.00 Cr			4300.00 Cr
S017	4300.00 Cr			4300.00 Cr
-Provision for Expenses - Non-Capital Items-120601002				4300.00 Cr
Fixed Assets-21	55924280.55 Dr	45144754.79	45573918.98	55495116.36 Dr
Capital Work In Progress-2103	44458732.35 Dr		44458732.35	
Capital Work In Progress-Building A/c-210301	44458732.35 Dr		44458732.35	
Building WIP Account-210301001	44458732.35 Dr		44458732.35	
S017	44458732.35 Dr		44458732.35	
-Building WIP Account-210301001			44458732.35	
Tangible Assets-2101	11465548.20 Dr	45144754.79	1115186.63	55495116.36 Dr
Airconditioner-210103	225535.64 Dr		32561.72	192973.92 Dr
Airconditioner-210103001	225535.64 Dr		32561.72	192973.92 Dr
S017	225535.64 Dr		32561.72	192973.92 Dr
-Airconditioner-210103001			32561.72	192973.92 Dr

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Computer-210109	1187270.73 Dr		789181.43	398089.30 Dr
Computer-210109001	1187270.73 Dr		789181.43	398089.30 Dr
S017	1187270.73 Dr		789181.43	398089.30 Dr
-Computer-210109001				
Electrical Installation & Fittings-210102	326134.39 Dr		31798.10	294336.29 Dr
Electrical Installation & Fittings-210102001	326134.39 Dr		31798.10	294336.29 Dr
S017	326134.39 Dr		31798.10	294336.29 Dr
-Electrical Installation & Fittings-210102001				
Furniture & Fixures-210104	1155341.28 Dr	37897.44	114543.72	1078695.00 Dr
Furniture & Fixures-210104001	1155341.28 Dr	37897.44	114543.72	1078695.00 Dr
S017	1155341.28 Dr	37897.44	114543.72	1078695.00 Dr
-Furniture & Fixures-210104001				
Land & Building-210101	7639333.00 Dr	45088732.35	6176.53	52721888.82 Dr
Building-210101003		45088732.35	6176.53	45082555.82 Dr
S017		45088732.35	6176.53	45082555.82 Dr
-Building-210101003				
Land- Freehold-210101002	7639333.00 Dr			7639333.00 Dr
S017	7639333.00 Dr			7639333.00 Dr
-Land- Freehold-210101002				
Office Equipment-210106	931933.16 Dr	18125.00	140925.13	809133.03 Dr
Office Equipment-210106001	931933.16 Dr	18125.00	140925.13	809133.03 Dr
S017	931933.16 Dr	18125.00	140925.13	809133.03 Dr
-Office Equipment-210106001				
Investments-22	5358661.00 Dr	785765.00	1185326.00	4959100.00 Dr
Earmarked Investment-2202	1303677.00 Dr	310993.00		1614670.00 Dr
Earmarked Investment & Others-220202	1303677.00 Dr	310993.00		1614670.00 Dr
Other Earmarked Fund Invt-220202001	1303677.00 Dr	310993.00		1614670.00 Dr
S017	1303677.00 Dr	310993.00		1614670.00 Dr
-Other Earmarked Fund Invt-220202001				
General Investment-2201	4054984.00 Dr	474772.00	1185326.00	3344430.00 Dr
General Investment-FD with Bank-220101	4054984.00 Dr	474772.00	1185326.00	3344430.00 Dr
FD -Short Term-220101001	4054984.00 Dr	474772.00	1185326.00	3344430.00 Dr
S017	4054984.00 Dr	474772.00	1185326.00	3344430.00 Dr
-FD -Short Term-220101001				
Current Assets-23	1734365.92 Dr	7030386.61	7005954.58	1758797.95 Dr
Opening Stock				
Deposits (Asset)-2301	256050.00 Dr	25000.00		281050.00 Dr
Security Deposit-230101	256050.00 Dr	25000.00		281050.00 Dr
Receivable-Security Deposit-230101001	256050.00 Dr	25000.00		281050.00 Dr
S017	256050.00 Dr	25000.00		281050.00 Dr
-Receivable-Security Deposit-230101001				
Loans & Advances (Asset)-2302	119774.66 Dr	2650.00		122424.66 Dr
Other Advances-230203	71000.00 Dr			71000.00 Dr
General Advance - Employees-230203007	71000.00 Dr			71000.00 Dr
S017	71000.00 Dr			71000.00 Dr
-General Advance - Employees-230203007				
Prepaid Expenses-230202	48774.66 Dr	2650.00		51424.66 Dr
Prepaid -Others-230202004	18733.44 Dr	2650.00		21383.44 Dr
S017	18733.44 Dr	2650.00		21383.44 Dr
-Prepaid -Others-230202004				
Prepaid -Repairs and Maintenance-230202001	30041.22 Dr			30041.22 Dr
S017	30041.22 Dr			30041.22 Dr
-Prepaid -Repairs and Maintenance-230202001				
Sundry Debtors-2303	1798.00 Cr	563495.00	560980.00	717.00 Dr
Receivables-230301	1798.00 Cr	563495.00	560980.00	717.00 Dr
Customer A/c - Others-230301013		258001.00	258001.00	
DCO008-Customer A/c-Others-B2C-230301013		8000.00	8000.00	
S017-Customer A/c - Others-1-230301013		250001.00	250001.00	
Customer A/c - Seminar Members-230301001	1798.00 Cr	256573.00	255638.00	863.00 Cr
S017-Abeesh S (229101)-230301001		354.00	354.00	
S017-Achuth N (235209)-230301001		357.00	357.00	
S017-Ajesh (238245)-230301001		238.00	238.00	
S017-Ajith Thomas-230301001		354.00	354.00	
S017-AMAL MARRY KORAH-223744-230301001		2683.00	2683.00	
S017-Amal raju-230301001		952.00	952.00	
S017-Anil Kumar R (024250)-230301001	600.00 Cr	354.00	354.00	600.00 Cr
S017-Anil P (210384)-230301001		1652.00	1652.00	

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S017-Ansu Achankunju (248 902)-230301001		1711.00	1711.00	
S017-Antony Mathews-230301001		1972.00	1972.00	
S017-Anuradha V (225883)-230301001		3742.00	3742.00	
S017-Aravind R (242468)-230301001		5000.00	5000.00	
S017-Baburaj P (233142)-230301001		1500.00	1500.00	
S017-Balaji K (211860)-230301001		5500.00	5500.00	
S017-BALAKRISHNA PAI R(021818)-230301001		357.00	357.00	
S017-Bastin P.T (022597)-230301001		357.00	357.00	
S017-Besy Apraim ((204146)-230301001		5500.00	5500.00	
S017-Biji Joseph (216340)-230301001		357.00	357.00	
S017-BIJU V.R-210165-230301001		1065.00	1065.00	
S017-BINA SARA IPE-218172-230301001		1540.00	1540.00	
S017-Binish Vasanthan (233931)-230301001		1663.00	1663.00	
S017-Brilly Babu-230301001		1972.00	1972.00	
S017-BYJU M I(206564)-230301001	2.00 Dr	3197.00	3195.00	4.00 Dr
S017-C C. KURIKOSE-200370-230301001		3657.00	3657.00	
S017-CHERIAN PC-020671-230301001		357.00	357.00	
S017-CHERRY P KURIAN(201948)-230301001		4000.00	4000.00	
S017-Christina Samuel (228823)-230301001		354.00	354.00	
S017-C.R Mohanakumar (020448)-230301001		714.00	714.00	
S017-Customer A/c - Seminar Members-230301001			593.00	593.00 Cr
S017-Dhiraj John Mattam (247 458)-230301001		1218.00	1218.00	
S017-DINESH R SHENOY- (029765)-230301001		357.00	357.00	
S017-Divya Treesa Sebastian-230301001		826.00	826.00	
S017-GEETHU M NAIR-228909-230301001		375.00	375.00	
S017-GEORGE K JOSEPH (026880)-230301001		4566.00	4566.00	
S017-George Thomas (021639)-230301001		4000.00	4000.00	
S017-GEORGE VERGHESE(208269)-230301001		829.00	829.00	
S017-Gopalakrishna Warriar (101 064)-230301001		357.00	357.00	
S017-Harikrishnan R (025706)-230301001		4000.00	4000.00	
S017-IPE ABRAHAM-204113-230301001		2251.00	2251.00	
S017-Jacob Baboo (221 519)-230301001		354.00	354.00	
S017-JAMES VARGHESE M-026250-230301001		1000.00	1000.00	
S017-JOSE CHANDY-25329-230301001		6500.00	6500.00	
S017-JOSE FRANCIS-204975-230301001		472.00	472.00	
S017-Jose James (207123)-230301001		7000.00	7000.00	
S017-JOSEPH JOHN-24717-230301001		4500.00	4500.00	
S017-JOSEPH K J-27104-230301001		4500.00	4500.00	
S017-Joseph Mathew-024181-230301001		354.00	354.00	
S017-JOSEPH M.M-202504-230301001		4500.00	4500.00	
S017-Joseph M P (019 498)-230301001		5500.00	5500.00	
S017-JOSEPH PA-201101-230301001		826.00	826.00	
S017-JOSEPH.S.EZHUPARAYIL-230293-230301001		5500.00	5500.00	
S017-Joseph Zacharias K (024378)-230301001		357.00	357.00	
S017-Juan Thomas M (214091)-230301001		5500.00	5500.00	
S017-Jubin Joy (247366)-230301001		1500.00	1500.00	
S017-K.G NAIR-230301001		2847.00	2847.00	
S017-KURYAN KURYAN-208598-230301001		2329.00	2329.00	
S017-LAKSHMI-225071-230301001		1000.00	1000.00	
S017-MADHUSUDHANAN-200832-230301001		4500.00	4500.00	
S017-manoj S (208525)-230301001		357.00	357.00	
S017-Martin Jose Emmanuel (244063)-230301001		1422.00	1422.00	
S017-MATHEW M T-30685-230301001		2847.00	2847.00	
S017-MATHEW P M-208183-230301001		236.00	236.00	
S017-MATHEW RAJAN JOSEPH-(217062)-230301001		1324.00	1324.00	
S017-MATHEWS V-25768-230301001	200.00 Cr	200.00		
S017-MATHEW ZACHARIAH-208949-230301001		4500.00	4500.00	
S017-MERIN ABRAHAM PAUL (027157)-230301001	5000.00 Cr	5000.00		
S017-MURALEECHANDRAM V R-020103-230301001		1071.00	1071.00	
S017-M V Tomy (026107)-230301001		1183.00	1183.00	
S017-Narayana Swamy C (205688)-230301001		5500.00	5500.00	
S017-Nibin Jose (239683)-230301001		236.00	236.00	

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S017-Nisha Elizabeth Shajan (238682)-230301001		2844.00	2844.00	
S017-Padachira Reelu Cherriji (221810)-230301001		5500.00	5500.00	
S017-PADMANABHAN NAIR M S-014035-230301001		357.00	357.00	
S017-Padmaraj K (224713)-230301001		354.00	354.00	
S017-Phillipose Joseph (222340)-230301001		708.00	708.00	
S017-Phillipose Vembilattom Mathew (030 571)-230301001		1509.00	1509.00	
S017-PHILIP THOMAS K-020478-230301001		238.00	238.00	
S017-Prathik Lenin (240004)-230301001		947.00	947.00	
S017-PREAM SEBASTIAN ANTONY-201588-230301001		1500.00	1500.00	
S017-Preethi K Shaji (258762)-230301001		357.00	357.00	
S017-Preethi Susan Thomas-210132-230301001		2329.00	2329.00	
S017-PREETHY C PILLA-226628-230301001		3201.00	3201.00	
S017-RAJESH.P-215847-230301001		7000.00	7000.00	
S017-Ramachandran C (022327)-230301001		354.00	354.00	
S017-Ramesh R-230301001	600.00 Cr	600.00		
S017-Ranjith George Poonen (236497)-230301001		472.00	472.00	
S017-RASMY SUSAN ISAAC-230767-230301001	200.00 Cr	554.00	354.00	
S017-REENA VERGHESE (237203)-230301001		472.00	472.00	
S017-Reghu Prasad R (245608)-230301001		826.00	826.00	
S017-Reji Thomas(207552)-230301001		354.00	354.00	
S017-Robin Sebastian (206 048)-230301001		357.00	357.00	
S017-Sabu Thomas (215702)-230301001		7326.00	7000.00	326.00 Dr
S017-SANTHOSH KUMAR M-217865-230301001		4500.00	4500.00	
S017-SELWYN PHILIP KOSHY (216703)-230301001		354.00	354.00	
S017-SHARON ANNA IYPE-237301-230301001		1252.00	1252.00	
S017-Shine P. Joseph(235433)3-230301001		3394.00	3394.00	
S017-Sibin Mathew John (241653)-230301001		1065.00	1065.00	
S017-SIJI JOSEPH-203848-230301001		1500.00	1500.00	
S017-SIMI SEKHAR S-227354-230301001		7000.00	7000.00	
S017-Sreejith N.C (245585)-230301001		1500.00	1500.00	
S017-Subramonian Moothathu S (220218)-230301001		708.00	708.00	
S017-SUCHITRA R ZACHARIAH-206778-230301001		3201.00	3201.00	
S017-Suresh Kumar M G-212795-230301001		354.00	354.00	
S017-SURESH KUMAR S-215958-230301001		354.00	354.00	
S017-Suresh Kumar V .M (222340)-230301001		1065.00	1065.00	
S017-SYAM MOHAN. MS-234017-230301001		1188.00	1188.00	
S017-Thomas K George(210875)-230301001		357.00	357.00	
S017-Thomas Kurian (044810)-230301001		5500.00	5500.00	
S017-Thomas Mani (020015)-230301001		2068.00	2068.00	
S017-Thomas Zachariah-206478-230301001		3558.00	3558.00	
S017-Tojo philip k-230301001		1500.00	1500.00	
S017-Tom G Kavalam 01 (228 806)-230301001		4000.00	4000.00	
S017-Tresa George 01 (220 665)-230301001		4000.00	4000.00	
S017-T V JOHN-230301001		1500.00	1500.00	
S017-Uma Devi G-200337-230301001		714.00	714.00	
S017-UNNIKRISHNAN NAIR N-200020-230301001	5000.00 Dr		5000.00	
S017-Visakh M (249 932)-230301001		7000.00	7000.00	
S017-VIVEK THOMAS-239186-230301001		5500.00	5500.00	
S017-Zachariah George T 01 (022 758)-230301001		150.00	150.00	
S017-ZACHARIAH KURIAN-026438-230301001	200.00 Cr	1979.00	1779.00	
Customer A/c - Seminar Non members-230301003		16671.00	16671.00	
S017-Customer A/c - Seminar Non Members-230301003		16671.00	16671.00	
Customer A/c - Seminar Students-230301002		32250.00	30670.00	1580.00 Dr
S017-Customer A/c - Seminar Students-230301002		32250.00	30670.00	1580.00 Dr
Cash-in-Hand-2304	7766.00 Dr	208852.00	211755.00	4863.00 Dr
Cash-230401	7766.00 Dr	208852.00	211755.00	4863.00 Dr
Cash In Hand-230401001	7766.00 Dr	208852.00	211755.00	4863.00 Dr
S017	7766.00 Dr	208852.00	211755.00	4863.00 Dr
-Cash In Hand-230401001				
Bank Accounts-2305	1230515.26 Dr	6208858.61	6223218.58	1216155.29 Dr
Bank - Building-230508	5239.21 Dr	4389.11	4204.61	5423.71 Dr
Bank - Building-230508001	5239.21 Dr	4389.11	4204.61	5423.71 Dr

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S017 -Dena Bank-Building-23891-230508001	4023.11 Dr	93.00	4116.11	
S017-Bank of Baroda - Building Account (2401)-230508001		4260.11		4260.11 Dr
S017-Union Bank - Building A/c -9501-230508001	1216.10 Dr	36.00	88.50	1163.60 Dr
Bank - Courses-230507	427328.31 Dr	3590795.00	3217761.47	800361.84 Dr
Bank - GMCS-230507001	179533.48 Dr	408105.00	236901.32	350737.16 Dr
S017-Bank of baroda - GMCS-1-230507001	3757.98 Dr	104.00		3861.98 Dr
S017-Union Bank - GMCS I - 9496-230507001	10262.00 Dr	307.00	88.50	10480.50 Dr
S017-Union Bank -GMCS II (0133)-230507001	165513.50 Dr	407694.00	236812.82	336394.68 Dr
Bank - ITT Branches-230507002	54320.06 Dr	962862.00	888696.10	128485.96 Dr
S017-Bank of Baroda - ITT-230507002	5514.73 Dr	153.00		5667.73 Dr
S017-Union Bank - Advanced ITT (9585)-230507002	4906.86 Dr	170921.00	100832.45	74995.41 Dr
S017-Union Bank - ITT Centre (9542)-230507002	43898.47 Dr	791788.00	787863.65	47822.82 Dr
Bank - Orientation Branches-230507003	193474.77 Dr	2219828.00	2092164.05	321138.72 Dr
S017-Bank of Baroda Orientation -1573-230507003	4549.05 Dr	192.00		4741.05 Dr
S017-Union Bank - Orientation (9488)-230507003	188925.72 Dr	2219636.00	2092164.05	316397.67 Dr
Bank - Main Account-230501	797947.74 Dr	2613674.50	3001252.50	410369.74 Dr
Bank - Main Account-230501001	797947.74 Dr	2613674.50	3001252.50	410369.74 Dr
S017-Bank of Baroda -KTM BRANCH OF SIRC-230501001	446855.95 Dr	134249.00	540358.70	40746.25 Dr
S017-Union Bank - coaching class A/c - 1003-230501001	1006.90 Dr	31.00	70.80	967.10 Dr
S017-Union Bank - Publication A/C - 9518-230501001	303.31 Dr	8.00	247.80	63.51 Dr
S017-Union Bank - SICASA - 9534-230501001	6127.40 Dr	184.00	17.70	6293.70 Dr
S017-Union Bank -SIRC 9526-230501001	343654.18 Dr	2479202.50	2460557.50	362299.18 Dr
Other Assets-2306	122058.00 Dr	21531.00	10001.00	133588.00 Dr
Interest Accrued-Investment-230601	8309.00 Dr			8309.00 Dr
Interest Accrued -Short Term FD-230601002	8309.00 Dr			8309.00 Dr
S017 -Interest Accrued -Short Term FD-230601002	8309.00 Dr			8309.00 Dr
Other Receivable-230603			10001.00	10001.00 Cr
Other Receivables-230603009			10001.00	10001.00 Cr
S017 -Other Receivables-230603009			10001.00	10001.00 Cr
TDS Receivable-230606	113749.00 Dr	21531.00		135280.00 Dr
TDS Receivable Income Tax-230606002	113749.00 Dr	21531.00		135280.00 Dr
S017-TDS Receivable Account-2019-20-230606002	36974.00 Dr			36974.00 Dr
S017-TDS Receivable Account-2020-21-230606002	22333.00 Dr			22333.00 Dr
S017-TDS Receivable Account-2021-22-230606002		21531.00		21531.00 Dr
S017-TDS Receivable Account-230606002	54442.00 Dr			54442.00 Dr
Branch / Divisions-13	53629433.30 Cr	3266858.06	3334163.01	53696738.25 Cr
Branch/Division Transfer-1301	386213.00 Cr			386213.00 Cr
Publication Current A/c-130101	386213.00 Cr			386213.00 Cr
Pubn Current A/c-Kottayam of SIRC-130101216	386213.00 Cr			386213.00 Cr
S017 -Pubn Current A/c-Kottayam of SIRC-130101216	386213.00 Cr			386213.00 Cr
Inter Head Balances- BS-61	53243220.30 Cr	3266858.06	3334163.01	53310525.25 Cr
Inter Head- BS-6101	53243220.30 Cr	3266858.06	3334163.01	53310525.25 Cr
Building Grant-610104	48500000.00 Cr			48500000.00 Cr
Building Grant-Kottayam of SIRC-610104216	48500000.00 Cr			48500000.00 Cr
S017 -Building Grant-Kottayam of SIRC-610104216	48500000.00 Cr			48500000.00 Cr
Capital Grant-610102	5606306.00 Cr			5606306.00 Cr
Capital Grant-Kottayam of SIRC-610102216	5606306.00 Cr			5606306.00 Cr
S017 -Capital Grant-Kottayam of SIRC-610102216	5606306.00 Cr			5606306.00 Cr
Current Account-610117	969352.64 Dr	2987458.42	3013799.50	943011.56 Dr
Current Account-Delhi DCO-610117002	26428.00 Dr			26428.00 Dr
S017-Current Account-Delhi DCO-610117002	26428.00 Dr			26428.00 Dr
Current Account-Ernakulam of SIRC-610117208	77821.00 Cr	77821.00		
S017-Current Account-Ernakulam of SIRC-610117208	77821.00 Cr	77821.00		
Current Account-Kottayam of SIRC-610117216	1020745.64 Dr	2909637.42	3013799.50	916583.56 Dr
S017 -Current Account-Grants-610117216	101200.00 Dr			101200.00 Dr
S017 -Current Account-ITT-610117216	23225.00 Dr	498400.00	498400.00	23225.00 Dr
S017 -Current Account-Kottayam of SIRC-610117216	761195.64 Dr	588112.42	692274.50	657033.56 Dr

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S017		1219500.00	1219500.00	
-Current Account-Orientation-610117216				
S017-Current Account-Adv. ITT-610117216	135125.00 Dr	169625.00	169625.00	135125.00 Dr
S017-Current Account-GMCS I-610117216		434000.00	434000.00	
ITT Centre Grant-610105	307082.65 Cr			307082.65 Cr
ITT Centre Grant-Kottayam of SIRC-610105216	307082.65 Cr			307082.65 Cr
S017				
-ITT Centre Grant-Kottayam of SIRC-610105216				
Regional Intra-Inter Unit A/c-610127	200815.71 Dr	279399.64	320363.51	159851.84 Dr
Regional Intra-Inter Unit A/c-610127001	200815.71 Dr	279399.64	320363.51	159851.84 Dr
S017-Intra - Inter Unit - Ernakulam Branch-2-610127001	123123.58 Dr	279399.64	178304.38	224218.84 Dr
S017-Intra-Inter Unit-Ernakulam DCO-610127001	142059.13 Dr		142059.13	
S017-Intra-Inter Unit-SIRC-610127001	64367.00 Cr			64367.00 Cr
Direct Incomes-32		63395.00	2929221.40	2865826.40 Cr
Fees Received-3201			2321825.00	2321825.00 Cr
Class Room Training Income-320104			2321825.00	2321825.00 Cr
Advanced ITT Fees - Branches-320104007			169625.00	169625.00 Cr
S017			169625.00	169625.00 Cr
-Advanced ITT Fees - Branches-320104007				
GMCS-I Fees-320104003			31500.00	31500.00 Cr
S017			31500.00	31500.00 Cr
-GMCS-I Fees-320104003				
GMCS-II Fees-320104004			402500.00	402500.00 Cr
S017			402500.00	402500.00 Cr
-GMCS-II Fees-320104004				
ITT Fees - Branches-320104002			498700.00	498700.00 Cr
S017			498700.00	498700.00 Cr
-ITT Fees - Branches-320104002				
Orientation Fees- Branches-320104001			1219500.00	1219500.00 Cr
S017			1219500.00	1219500.00 Cr
-Orientation Fees- Branches-320104001				
Income Support Services-3204			47913.76	47913.76 Cr
Income Support Services-320401			47913.76	47913.76 Cr
Income Support Services-Kottayam of SIRC-320401217			47913.76	47913.76 Cr
S017-Income Support Services-Kottayam of SIRC-320401217			47913.76	47913.76 Cr
Seminars Participation Fees-3202		63395.00	559482.64	496087.64 Cr
Seminar Income-320201		63395.00	559482.64	496087.64 Cr
Seminar income- Members-320201001		63395.00	516378.64	452983.64 Cr
S017-Seminar Income- Members-320201001		63395.00	516378.64	452983.64 Cr
Seminar Income- Non Members-320201003			10500.00	10500.00 Cr
S017-Seminar Income- Non Members-320201003			10500.00	10500.00 Cr
Seminar income- Students-320201002			32604.00	32604.00 Cr
S017-Seminar Income- Students-320201002			32604.00	32604.00 Cr
Direct Expenses-42		4640403.18	236526.03	4403877.15 Dr
Employee Benefit Expenses-4202		1027508.00		1027508.00 Dr
Salary,Pension & Other Allowances-420201		947608.00		947608.00 Dr
Salary - Branch Employees-420201005		929500.00		929500.00 Dr
S017		929500.00		929500.00 Dr
-Salary - Branch Employees-420201005				
Travel concession to Staff-420201011		18108.00		18108.00 Dr
S017		18108.00		18108.00 Dr
-Travel Concession to Staff-420201011				
Staff Welfare-420203		79900.00		79900.00 Dr
Staff Welfare Expenses-420203001		79900.00		79900.00 Dr
S017		79900.00		79900.00 Dr
-Staff Welfare Expenses-420203001				
Operating Expenses-4204		3313052.63	236526.03	3076526.60 Dr
Audit Fees-420420		33000.00		33000.00 Dr
Audit fees- Statutory-420420001		33000.00		33000.00 Dr
S017		33000.00		33000.00 Dr
-Audit Fees- Statutory-420420001				
Class Room Training - Adv ITT-420425		100800.00		100800.00 Dr
Adv ITT - Faculty Honorarium-420425002		100800.00		100800.00 Dr
S017		100800.00		100800.00 Dr
-Adv ITT - Faculty Honorarium-420425002				
Class Room Training - GMCS-420414		271790.00		271790.00 Dr
GMCS - Catering charges-420414005		2390.00		2390.00 Dr

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S017				2390.00		2390.00 Dr
-GMCS - Catering Charges-420414005						
GMCS - Honorarium-420414002				261000.00		261000.00 Dr
S017				261000.00		261000.00 Dr
-GMCS - Honorarium-420414002						
GMCS - Misc Expenses-420414013				8400.00		8400.00 Dr
S017				8400.00		8400.00 Dr
-GMCS - Misc Expenses-420414013						
Class Room Training - ITT-420416				232200.00		232200.00 Dr
ITT - Faculty Honorarium-420416002				232200.00		232200.00 Dr
S017				232200.00		232200.00 Dr
-ITT - Faculty Honorarium-420416002						
Class Room Training - Orientation-420415				665137.50		665137.50 Dr
Orientation - Catering charges-420415005				3510.00		3510.00 Dr
S017				3510.00		3510.00 Dr
-Orientation - Catering Charges-420415005						
Orientation- Honorarium-420415002				654000.00		654000.00 Dr
S017				654000.00		654000.00 Dr
-Orientation- Honorarium-420415002						
Orientation - Repair & Mt-420415012				7627.50		7627.50 Dr
S017				7627.50		7627.50 Dr
-Orientation - Repair & Mt-420415012						
Meeting Expenses-420419				6405.00		6405.00 Dr
Meeting- Catering charges-420419004				1555.00		1555.00 Dr
S017				1555.00		1555.00 Dr
-Meeting- Catering Charges-420419004						
Meeting -Photo/Video charges-420419005				4850.00		4850.00 Dr
S017				4850.00		4850.00 Dr
-Meeting -Photo/Video Charges-420419005						
Other Expenses-420423				582346.75	526.03	581820.72 Dr
Bank Commission-420423004				4493.47		4493.47 Dr
S017				4493.47		4493.47 Dr
-Bank Commission-420423004						
Election Exp-420423008				11540.00		11540.00 Dr
S017				11540.00		11540.00 Dr
-Election Exp-420423008						
GST Expense-420423029				25442.02		25442.02 Dr
S017-CGST Expense-420423029				12721.01		12721.01 Dr
S017-SGST Expense-420423029				12721.01		12721.01 Dr
Magazines & Periodicals-420423002				1440.00		1440.00 Dr
S017				1440.00		1440.00 Dr
-Magazines & Periodicals-420423002						
Misc Exp-420423017				114106.92	526.03	113580.89 Dr
S017				114078.25		114078.25 Dr
-Misc Exp-420423017						
S017-Round Off-420423017				28.67	526.03	497.36 Cr
Office Exp-420423016				50331.64		50331.64 Dr
S017				50331.64		50331.64 Dr
-Office Exp-420423016						
Prior Period Exp-420423007				374842.70		374842.70 Dr
S017-Prior Period Exp-420423007				374842.70		374842.70 Dr
Transportation charges (FRIEGHT)-420423012				150.00		150.00 Dr
S017				150.00		150.00 Dr
-Transportation charges (FRIEGHT)-420423012						
Postage and Telephone-420407				31108.75		31108.75 Dr
Postage & telegram-420407001				8444.75		8444.75 Dr
S017				8444.75		8444.75 Dr
-Postage & Telegram-420407001						
Telephone Expenses-420407002				22664.00		22664.00 Dr
S017				22664.00		22664.00 Dr
-Telephone Expenses-420407002						
Professional Expenses-420413				7000.00	6000.00	1000.00 Dr
Consultant Fees-420413001				1000.00		1000.00 Dr
S017				1000.00		1000.00 Dr
-Consultant Fees-420413001						
Manpower & others services-420413002				6000.00	6000.00	
S017				6000.00	6000.00	
-Manpower & Others Services-420413002						
Rent Rates & Taxes-420408				512696.00		512696.00 Dr
Electricity Charges-420408009				472598.00		472598.00 Dr

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S017			472598.00	472598.00 Dr
-Electricity Charges-420408009				
Insurance-420408004			3085.00	3085.00 Dr
S017			3085.00	3085.00 Dr
-Insurance-420408004				
Petrol & Deisel Charges-420408007			14879.00	14879.00 Dr
S017			14879.00	14879.00 Dr
-Petrol & Deisel Charges-420408007				
Taxes-420408002			22134.00	22134.00 Dr
S017			22134.00	22134.00 Dr
-Taxes-420408002				
Repair & Maintenance-420411		230000.00	858685.29	628685.29 Dr
Repairs & Maintenance-420411002		230000.00	714685.29	484685.29 Dr
S017			713244.61	483244.61 Dr
-Repairs & Maintenance-420411002				
S017-Repairs & Maintenance(3707@18)-420411002			1440.68	1440.68 Dr
Security Arrangements-420411001			144000.00	144000.00 Dr
S017			144000.00	144000.00 Dr
-Security Arrangements-420411001				
Technology Expenses-420406			9783.34	9783.34 Dr
Broadband (INTERNET) Expenses-420406002			450.00	450.00 Dr
S017			450.00	450.00 Dr
-Broadband (INTERNET) Expenses-420406002				
Website dev & maint charges-420406003			9333.34	9333.34 Dr
S017			9333.34	9333.34 Dr
-Website Dev & Maint Charges-420406003				
Travelling & Conveyance-420409			2100.00	2100.00 Dr
General Conveyance- Staff-420409008			2100.00	2100.00 Dr
S017			2100.00	2100.00 Dr
-General Conveyance- Staff-420409008				
Printing and Stationery-4203			15832.47	15832.47 Dr
Printing & Stationery-420301			15832.47	15832.47 Dr
Printing And Stationery-420301001			15832.47	15832.47 Dr
S017			9182.47	9182.47 Dr
-Printing And Stationery-420301001				
S017-Printing And Stationery(3923@18)-420301001			6650.00	6650.00 Dr
Seminar and Programs-4201			284010.08	284010.08 Dr
CA Day-420103			9045.00	9045.00 Dr
CA Day -Misc Expenses-420103013			6245.00	6245.00 Dr
S017			6245.00	6245.00 Dr
-CA Day -Misc Expenses-420103013				
CA Day -Photo/Video-420103009			750.00	750.00 Dr
S017			750.00	750.00 Dr
-CA Day -Photo/Video-420103009				
CA Day -Printing and Stationery-420103001			2050.00	2050.00 Dr
S017			2050.00	2050.00 Dr
-CA Day -Printing and Stationery-420103001				
Seminar Expenses-420101			236015.08	236015.08 Dr
Seminar - Catering Charges-420101005			36050.00	36050.00 Dr
S017			36050.00	36050.00 Dr
-Seminar - Catering Charges-420101005				
Seminar - Faculty Honorarium-420101002			115000.00	115000.00 Dr
S017			115000.00	115000.00 Dr
-Seminar - Faculty Honorarium-420101002				
Seminar -Mementos-420101010			67745.91	67745.91 Dr
S017			67745.91	67745.91 Dr
-Seminar -Mementos-420101010				
Seminar -Misc expenses-420101013			9503.00	9503.00 Dr
S017			9503.00	9503.00 Dr
-Seminar -Misc Expenses-420101013				
Seminar -Photo/Video-420101009			500.00	500.00 Dr
S017			500.00	500.00 Dr
-Seminar -Photo/Video-420101009				
Seminar - Printing and Stationery-420101001			7216.17	7216.17 Dr
S017			7216.17	7216.17 Dr
-Seminar - Printing and Stationery-420101001				
Seminar Students Exp-420102			38950.00	38950.00 Dr
Seminar Students -Conveyance-420102008			14000.00	14000.00 Dr
S017			14000.00	14000.00 Dr
-Seminar Students -Conveyance-420102008				
Seminar Students -Printing and Stationery-420102001			24950.00	24950.00 Dr

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S017 -Seminar Students -Printing and Stationery-420102001	24950.00		24950.00 Dr
Indirect Incomes-33			
Other Income-3301	30957.00	852639.30	821682.30 Cr
Interest Received on Earmarked Funds-330103	30957.00	852639.30	821682.30 Cr
Interest - Other Earmarked funds Invt-330103008	30957.00	67144.00	36187.00 Cr
S017	30957.00	67144.00	36187.00 Cr
-Interest - Other Earmarked Funds Invt-330103008			
Interest Received on Investment-330101		213790.00	213790.00 Cr
Interest - Savings-330101001		23639.00	23639.00 Cr
S017		23639.00	23639.00 Cr
-Interest - Savings-330101001			
Interest - Short Term FD-330101002		190151.00	190151.00 Cr
S017		190151.00	190151.00 Cr
-Interest - Short Term FD-330101002			
Other Income-330104		571705.30	571705.30 Cr
Income From Election-330104004		6776.00	6776.00 Cr
S017-Income From Election-330104004		6776.00	6776.00 Cr
Misc Receipts-330104003		3400.00	3400.00 Cr
S017		3400.00	3400.00 Cr
-Misc Receipts-330104003			
Prior Period Income-330104015		561529.30	561529.30 Cr
S017		561529.30	561529.30 Cr
-Prior Period Income-330104015			
Indirect Expenses-43			
Depreciation-4301	734743.93		734743.93 Dr
Depreciation-Tangible Assets-430101	734743.93		734743.93 Dr
Depreciation - Airconditioner-430101004	32561.72		32561.72 Dr
S017	32561.72		32561.72 Dr
-Depreciation - Airconditioner-430101004			
Depreciation - Buiding-430101002	6176.53		6176.53 Dr
S017-Depreciation - Buiding-430101002	6176.53		6176.53 Dr
Depreciation - Computer-430101009	414338.73		414338.73 Dr
S017	414338.73		414338.73 Dr
-Depreciation - Computer-430101009			
Depreciation - Electrical Installation & Fittings-430101003	31798.10		31798.10 Dr
S017	31798.10		31798.10 Dr
-Depreciation - Electrical Installation & Fittings-430101003			
Depreciation - Furniture & Fixtures-430101005	114543.72		114543.72 Dr
S017	114543.72		114543.72 Dr
-Depreciation - Furniture & Fixtures-430101005			
Depreciation - office Equipment-430101006	135325.13		135325.13 Dr
S017	135325.13		135325.13 Dr
-Depreciation - Office Equipment-430101006			
Inter Head Balances- IE-51		450875.00	450875.00 Cr
Inter Head- IE-5101		450875.00	450875.00 Cr
BOS Related Grants Grant-510114		163175.00	163175.00 Cr
BOS Grant- Kottayam of SIRC-510114216		-163175.00	163175.00 Cr
S017		163175.00	163175.00 Cr
-BOS Grant- Kottayam of SIRC-510114216			
Staff & Admin Exp Grant-510104		287700.00	287700.00 Cr
Staff & Admin Exp Grant-Kottayam of SIRC-510104216		287700.00	287700.00 Cr
S017		287700.00	287700.00 Cr
-Staff & Admin Exp Grant-Kottayam of SIRC-510104216			
Profit & Loss A/c	954620.32 Dr		954620.32 Dr
Grand Total		66694075.57	66694075.57

CA SABU THOMAS
CHAIRMAN

CA BALAJI K
SECRETARY

CA SHINE P JOSEPH
TREASURER



For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. JUJO ABRAHAM B.Com., FCA, DISA
Mem.No:225608
Partner

Annexure-IV


Representation by Management of the RC/DCO/Branch


This is to confirm that with respect to books of accounts as on 31.03.2022:

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

That the above statement has been signed after due diligence and verification of the books of accounts maintained by the Unit for the half year as on 31.03.2022


CA Sabu Thomas
Chairman


CA. Balaji K
Secretary


CA. Shine P Joseph
Treasurer



KOTTAYAM BRANCH OF SIRC OF ICAI
Annexure - V- TDS RECEIVABLE

Financial Year	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited (Rs.)	Total Tax Deducted (Rs.)	Whether transfer to current account	Whether Write-off in the previous years through P & L	Any amount Received from Head Office
2021-22	Union Bank	TVDU01287G	119188	9601	No	No	No
2021-22	Union Bank	TVDU01287G	141655.00	11930.00	No	No	No
2020-21	Union Bank	TVDU01287G	142815.00	9562.00	No	No	No
2020-21	Corporation Bank	TVDC00677F	190225.00	12771.00	No	No	No
2019-20	Defmacro software Private Limited	DELD17006D	29500.00	500.00	No	No	No
2019-20	Corporation Bank	TVDC00677F	419816.22	36474.22	No	No	No
2018-19	Corporation Bank	TVDC00677F	335185.00	27837.00	No	No	No
2017-18	Corporation Bank	TVDC00677F	291100.40	26605.00	No	No	No


CA SABU THOMAS
Chairman


CA BALAJI K
Secretary


CA SHINE P JOSEPH
Treasurer

For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS


CA. JIJO ABRAHAM B.Com, FCA, DISA
Mem. No: 225608
Partner



KOTTAYAM BRANCH OF SIRC OF ICAI
Annexure VIII- FIXED DEPOSITS
For the Period Ended 31st MARCH 2022

SL.No.	Name of the Bank & Branch	Account No.	Amount of FD As on 1st OCTOBER 2021	Date of making FD	Maturity Date	Matured During the period (In Rs)	Addition during the period (In Rs)	Closing As on 31st march 2022 (This should match with online tally)	Maturity Value	Rate of Interest	Branch Name	Region	Matched with Tally	Tally Balance	Type (General/Earmarked)	Interest if added in closing balance of FD (in Rs)
1	Union Bank of India,Kollad	530101006842457	10966	30.03.22	30.09.22	11430	11183	11184	11430	4.4%	Kottayam	Southern	Y	11184	EARMARKED	242
2	Union Bank of India,Kollad	530401030553108	121950	31.03.22	31.03.23	131209	124849	124849	131209	5.00%	Kottayam	Southern	Y	124849	EARMARKED	3222
3	Union Bank of India,Kollad	530401030553450	123174	31.03.22	31.03.23	132537	132527	126103	132537	5.00%	Kottayam	Southern	Y	126103	EARMARKED	3179
4	Union Bank of India,Kollad	530401035698668	347945	20.02.22	20.02.23	372398	354354	356154	372398	5.25%	Kottayam	Southern	Y	356154	SHORT TERM FD	9121
5	Union Bank of India,Kollad	530401036372369	32107	02.04.22	02.04.23	34553	32878	32870	34553	5.00%	Kottayam	Southern	Y	32870	EARMARKED	848
6	Union Bank of India,Kollad	530401719076332	229570	15.07.21	15.07.22	239015	227438	234782	239015	5.00%	Kottayam	Southern	Y	234782	EARMARKED	5791
7	Union Bank of India,Kollad	530401719076758	49175	04.09.21	04.09.22	51512	49016	50289	51512	5.00%	Kottayam	Southern	Y	50289	EARMARKED	1238
8	Union Bank of India,Kollad	530401719076766	116610	10.09.21	10.09.22	122243	116319	119255	122243	5.00%	Kottayam	Southern	Y	119255	EARMARKED	2939
9	Union Bank of India,Kollad	530401030554426	6221	31.03.22	31.03.23	6711	6386	6386	6711	5.00%	Kottayam	Southern	Y	6386	SHORT TERM FD	165
10	Union Bank of India,Kollad	530401719078394	35967	23.03.22	23.03.23	38758	36879	36919	38758	5.00%	Kottayam	Southern	Y	36919	SHORT TERM FD	952
11	Union Bank of India,Kollad	530401719078386	13988	23.03.22	23.09.22	14601	14285	14299	14601	4.40%	Kottayam	Southern	Y	14299	SHORT TERM FD	311
12	Union Bank of India,Kollad	530401719078671	183610	02.04.22	02.04.23	198120	188516	188463	198120	5.00%	Kottayam	Southern	Y	188463	SHORT TERM FD	4853
13	Union Bank of India,Kollad	530401035698927	176523	20.02.22	20.02.23	189314	180137	181154	189314	5.00%	Kottayam	Southern	Y	181154	SHORT TERM FD	4631
14	Union Bank of India,Kollad	530401036372222	11623	02.04.22	02.04.23	12541	11933	11930	12541	5.00%	Kottayam	Southern	Y	11930	SHORT TERM FD	307
15	Union Bank of India,Kollad	530401719078361	21581	23.03.22	23.03.23	23256	22129	22153	23256	5.00%	Kottayam	Southern	Y	22153	EARMARKED	572
16	Union Bank of India,Kollad	530401719078424	63534	30.03.22	30.09.22	66368	64932	64940	63534	4.40%	Kottayam	Southern	Y	64940	EARMARKED	1406
17	Union Bank of India,Kollad	530401035698996	347652	20.02.22	20.02.23	372084	354056	355855	372084	5.00%	Kottayam	Southern	Y	355855	SHORT TERM FD	9115
18	Union Bank of India,Kollad	530401036372253	45870	02.04.22	02.04.23	49367	46974	46961	49367	5.00%	Kottayam	Southern	Y	46961	SHORT TERM FD	1212
19	Union Bank of India,Kollad	530401037941687	226217	16.07.21	16.07.22	235554	224144	231353	235554	5.0%	Kottayam	Southern	Y	231353	SHORT TERM FD	5707
20	Union Bank of India,Kollad	530401039092172	223806	24.09.21	24.09.22	235030	223638	228896	235030	5.00%	Kottayam	Southern	Y	228896	SHORT TERM FD	5655
21	Union Bank of India,Kollad	530401719078408	16890	25.03.22	25.09.22	17598	17217	17228	17598	4.40%	Kottayam	Southern	Y	17228	SHORT TERM FD	375
22	Union Bank of India,Kollad	530401028703232	371515	26.12.21	26.12.22	394827	375705	380162	394827	5.00%	Kottayam	Southern	Y	380162	SHORT TERM FD	9608
23	Union Bank of India,Kollad	530401033211227	237318	07.09.21	07.09.22	248690	236638	242698	248690	5.00%	Kottayam	Southern	Y	242698	SHORT TERM FD	5978
24	Union Bank of India,Kollad	530401035526978	348349	11.02.22	11.02.23	372390	354348	356534	372390	5.00%	Kottayam	Southern	Y	356534	SHORT TERM FD	9095
25	Union Bank of India,Kollad	530401035698767	115981	20.02.22	20.02.23	124131	118117	118717	124131	5.00%	Kottayam	Southern	Y	118717	SHORT TERM FD	3040
26	Union Bank of India,Kollad	530401719078491	507756	31.03.22	31.03.23	546314	519831	519831	546314	5.00%	Kottayam	Southern	Y	519831	EARMARKED	13416
27	Union Bank of India,Kollad	530401039091779	223257	24.09.21	24.09.22	234453	223089	228334	234453	5.00%	Kottayam	Southern	Y	228334	SHORT TERM FD	5641
28	Union Bank of India,Kollad	530401044106345	19284	16.10.21	16.10.22	20313	19328	19772	20313	5.00%	Kottayam	Southern	Y	19772	SHORT TERM FD	488
29	Union Bank of India,Kollad	530401044106864	20244	16.10.21	16.10.22	21319	20287	20706	21319	5.00%	Kottayam	Southern	Y	20706	SHORT TERM FD	521
30	Union Bank of India,Kollad	023223230000013	100000	31.12.21	24.06.22	104190	102085	103167	102076	4.30%	Kottayam	Southern	Y	103167	SHORT TERM FD	3167
31	Union Bank of India,Kollad	023223030000070	101038	31.03.22	31.12.22	106756	103309	103309	106756	4.50%	Kottayam	Southern	Y	103309	SHORT TERM FD	2271
32	Union Bank of India,Kollad	023223030000188	0	25.03.22	25.03.23	262737	250001	250203	262737	5.00%	Kottayam	Southern	Y	250203	SHORT TERM FD	203
33	Union Bank of India,Kollad	530401042613425	79659	25.03.21	25.12.21	80505	0	81448	80505	4.50%	Kottayam	Southern	Y	81448	SHORT TERM FD	1789
35	Union Bank of India,Kollad	530401042611773	80230	25.06.21	25.06.22	83370	0	82360	83370	5.40%	Kottayam	Southern	Y	82360	SHORT TERM FD	2130

119188

CASABE THOMAS
Chairman

CA BALAJI K
Secretary

CA SHINE P JOSEPH
Treasurer

For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. JUO ABRAHAM B.Com, FCA, BISA
Mem.No:225608
Partner



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Fixed Assets Schedule

PARTICULARS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION AND AMORTISATION				NET BLOCK	
		COST AT 01/10/2021	ADDITIONS	ADJUSTMENT	Cost AS AT 31-03-2022	01-10-2021	ADDITION	ADJUSTMENT	31.03.2022	WDV AS ON 31.03.2022	WDV AS ON 30.09.2021
A. Tangible Assets:											
01. Land - Free Hold	0%	7639333.00	0.00	0.00	7639333.00	0.00	0.00	0.00	0.00	7639333.00	7639333.00
02. Land- Lease Hold					0.00	0.00	0.00	0.00	0.00	0.00	
03. Buildings	5%	0.00	45088732.35		45088732.35	0.00	6176.54	0.00	6176.54	45082555.81	
04. Electric Installations & Fix	10%	530864.46	0.00		530864.46	221081.47	15446.71	0.00	236528.18	294336.28	309782.99
05. Computers	60%	3532951.59	0.00		3532951.59	2964919.88	169942.64	0.00	3134862.52	398089.07	568031.71
Less: Prior period depreciation								000000.0*			0.00
WDV as on 31 03 2021											568031.71
06. Air Conditioners	15%	483002.69	0.00		483002.69	274428.57	15600.20	0.00	290028.77	192973.92	208574.12
07. Furniture & Fixtures	10%	2429805.08	21795.00		2451600.08	1316710.14	56194.90	0.00	1372905.04	1078695.04	1113094.38
08. Lifts	10%	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
09. Office Equipments	15%	2352601.66	12525.00		2365126.66	1490754.98	65238.65	0.00	1555993.63	809133.03	861846.68
10. Vehicles	20%	0.00			0.00			0.00	0.00	0.00	
11. Library Books	100%	0.00			0.00			0.00	0.00	0.00	
B. Intangible Asset:											
01. Software	over estimated useful life	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C. Building WIP		0.00			0.00					0.00	
Total		16968558.48	45123052.35	0.00	62091610.83	6267895.04	328599.64	0.00	6596494.68	55495116.15	10700662.88
Previous Year		59689397.95	1721791.20	0.00	61411189.15	4600919.42	885988.61	0.00	5486908.03	11465548.77	55088478.53

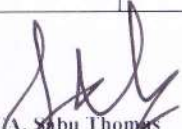
Note

Carrying amount of Leasehold land is amortized over the shorter of the lease term OR its useful life

CA. Sabu Thomas
ChairmanCA. Balaji K
SecretaryCA. Shine P Joseph
TreasurerFor JTSR & ASSOCIATES
CHARTERED ACCOUNTANTSCA. JUJO ABRAHAM B.Com, FCA, DISA
Mem. No: 225608
Partner

ANNEXURE- X LAND DETAILS AS ON 31.03.2022

Land Freehold/Land Leasehold	Amount as per Books in (Rs)	Address of the Land	Name . of the Branch being run on the Land	Name, Address and Pan of the person from whom the land was acquired	Amount for which the land was purchased/Leased	Date of getting the possession over the land	Date on which activities were commenced on the land	Size of the land in acre	Amount of Construction on the land till 31st March 2022	Whether the Land Purchased / Lease agreement contains any clause about the benefit to poor like economically weaker section
Freehold	76,39,333.00	Kollad P O Kottayam Pin:686004	Kottayam	M.Mani M.Abraham A.M George Aleyamma Thomas Anitha M Thomas Arun M Thomas K A Abraham	76,39,333.00	03-10-2009	21-12-2014	0.67	450,88,732.35	Purchased


C.A. Sabu Thomas
Chairman


C.A. Balaji
Secretary


C.A. Shine P Joseph
Treasurer

For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS


C.A. Jijo Abraham D. Com, FCA, DISA
M.No: 0138225
Partner



ANNEXURE-VIII BANK DETAILS AS ON 31.03.2022

S.No	Account No	Bank Name	IFSC	Type of A/c	Branch to whom it pertains
1	530101006842457	Union Bank of India	UBIN0902322	FD	Kottayam
2	530401030553108	Union Bank of India	UBIN0902322	FD	Kottayam
3	530401030553450	Union Bank of India	UBIN0902322	FD	Kottayam
4	530401035698668	Union Bank of India	UBIN0902322	FD	Kottayam
5	530401036372369	Union Bank of India	UBIN0902322	FD	Kottayam
6	530401719076332	Union Bank of India	UBIN0902322	FD	Kottayam
7	530401719076758	Union Bank of India	UBIN0902322	FD	Kottayam
8	530401719076766	Union Bank of India	UBIN0902322	FD	Kottayam
9	530401030554426	Union Bank of India	UBIN0902322	FD	Kottayam
10	530401719078394	Union Bank of India	UBIN0902322	FD	Kottayam
11	530401719078386	Union Bank of India	UBIN0902322	FD	Kottayam
12	530401719078671	Union Bank of India	UBIN0902322	FD	Kottayam
13	530401035698927	Union Bank of India	UBIN0902322	FD	Kottayam
14	530401036372222	Union Bank of India	UBIN0902322	FD	Kottayam
15	530401719078361	Union Bank of India	UBIN0902322	FD	Kottayam
16	530401719078424	Union Bank of India	UBIN0902322	FD	Kottayam
17	530401035698996	Union Bank of India	UBIN0902322	FD	Kottayam
18	530401036372253	Union Bank of India	UBIN0902322	FD	Kottayam
19	530401037941687	Union Bank of India	UBIN0902322	FD	Kottayam
20	530401039092172	Union Bank of India	UBIN0902322	FD	Kottayam
21	530401719078408	Union Bank of India	UBIN0902322	FD	Kottayam
22	530401028703232	Union Bank of India	UBIN0902322	FD	Kottayam
23	530401033211227	Union Bank of India	UBIN0902322	FD	Kottayam
24	530401035526978	Union Bank of India	UBIN0902322	FD	Kottayam
25	530401035698767	Union Bank of India	UBIN0902322	FD	Kottayam
26	530401036372406	Union Bank of India	UBIN0902322	FD	Kottayam
27	530401719078491	Union Bank of India	UBIN0902322	FD	Kottayam
28	530401039091779	Union Bank of India	UBIN0902322	FD	Kottayam
29	530401042613425	Union Bank of India	UBIN0902322	FD	Kottayam
30	530401042611773	Union Bank of India	UBIN0902322	FD	Kottayam
31	530401044106345	Union Bank of India	UBIN0902322	FD	Kottayam
32	530401044106864	Union Bank of India	UBIN0902322	FD	Kottayam
33	023223230000013	Union Bank of India	UBIN0902322	FD	Kottayam
34	023223030000188	Union Bank of India	UBIN0902323	FD	Kottayam
35	023223030000070	Union Bank of India	UBIN0902322	FD	Kottayam
36	520101039409542	Union Bank of India	UBIN0902322	SB	Kottayam
37	520101039410133	Union Bank of India	UBIN0902322	SB	Kottayam
38	520101039409496	Union Bank of India	UBIN0902322	SB	Kottayam
39	520101039409488	Union Bank of India	UBIN0902322	SB	Kottayam
40	520101039409534	Union Bank of India	UBIN0902322	SB	Kottayam
41	520101039409518	Union Bank of India	UBIN0902322	SB	Kottayam
42	520101039409501	Union Bank of India	UBIN0902322	SB	Kottayam
43	520101039409526	Union Bank of India	UBIN0902322	SB	Kottayam
44	520101039409585	Union Bank of India	UBIN0902322	SB	Kottayam
45	520101267241003	Union Bank of India	UBIN0902323	SB	Kottayam
46	92660100001461	Bank of Baroda	BARB0DBKOTT	SB	Kottayam
47	92660100002120	Bank of Baroda	BARB0DBKOTT	SB	Kottayam
48	92660100001573	Bank of Baroda	BARB0DBKOTT	SB	Kottayam
49	92660100002400	Bank of Baroda	BARB0DBKOTT	SB	Kottayam
50	92660100001769	Bank of Baroda	BARB0DBKOTT	SB	Kottayam

CA. Saju Thomas
Chairman

CA. Balaji K
Secretary

CA. Shine P Joseph
Treasurer

For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. JIJU ABRAHAM B.Com, FCA, DISA
Mem No: 225608
Partner





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


**KOTTAYAM BRANCH OF SOUTHERN INDIA REGIONAL COUNCIL (SIRC) OF THE
INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

We hereby confirmed that:

1. Branch is maintaining Fixed Assets Register and the same are being updated regularly.
2. All assets purchased / transferred from HO during the period are properly recorded in register and are tagged with an identification number-NIL.
3. Asset balances as per Tally are reconciled with balances as mentioned in Fixed Assets Register.
4. Fixed asset have been physically verified for the year 2021-22and discrepancies (Excess / Shortage) noticed on such verification, if any, have been properly dealt with in the books of accounts – NI.
5. Details of **Excess / Shortage**, is not noticed / accounted for during the year 2021-22.


CA. Sabu Thomas
Chairman


CA. Balaji K
Secretary


CA. Shine P Joseph
Treasurer

Statutory Auditors

For JTSR & ASSOCIATES
Chartered Accountants
Firm's Registration No.013822S
Signature
CA JIJO-ABRAHAM, FCA, DISA
Partner
Membership No.225608
UDIN:

Place of Signature: Kottayam

Date: 12-05-2022



For JTSR & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. JIJO-ABRAHAM B.Com, FCA, DISA
Mem. No: 225608
Partner

KOTTAYAM BRANCH OF SIRC OF INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA

Note to accounts

1. Significant accounting policies:

i) Basis of preparation of financial statement

The financial statements are prepared under the historical cost convention and generally on accrual basis.

Income & Expenditure Account and Balance sheet has been prepared in the prescribed format.

ii) Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other directly attributable cost of bringing the assets to their working condition for the intended use.

iii) Depreciation

Depreciation on fixed assets has been provided on written down value basis applying the rates provided by the council of the institute of Chartered Accountants of India.

Depreciation on additions is provided on pro-rata basis as provided in guidelines. Land is not depreciated.

iv) Revenue Recognition

Capital grant received by the branch has been booked as & when the grant is received.

Grant given for Library Books, Seminar Hall Grant, Computer Lab Grant has been accounted for under Capital Grant.



Income from receipts for other programs is recognized when the associated obligation is performed and the right to receive money is established.

Income received in advance has been shown correctly under the head Liabilities & the details have been furnished.

V) **Prior Period Items**

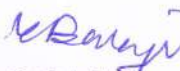
In respect of repairs and maintenance, it has to come to the notice that an amount of Rs. 303760.00 which pertains to FY 2020-21 was wrongly expenses twice during that year and the same has been recognized as prior period income during the current period under audit.

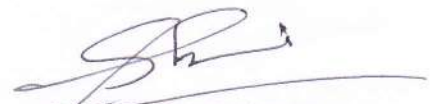
Separate disclosure of all such prior-period items is made so that their impact on the current year surplus or deficit can be perceived.

2. Previous year's figures have been grouped / rearranged wherever necessary to suit the current year's layout.
3. Income & Expenditure of seminar, GMCS, Newsletter, Coaching Classes and Computer Centre Lab (ITT) have been shown separately in Income & Expenditure Account.
4. Error may occur as a result of mathematical mistakes, mistakes in applying Accounting policies, misrepresentation of facts or oversights.
5. Separate disclosure of all such prior-period items is made so that their impact on the current year surplus or deficit can be perceived.
6. Head office confirmation of inter unit balance has not obtained; hence we were not able to do the reconciliation.

KOTTAYAM
12-05-2022


CA SABU THOMAS
Chairman


CA BALAJI K
Secretary


CA SHINE P JOSEPH
Treasurer

