

**Pune Branch of The Western India Regional Council  
of The Institute of Chartered Accountants of India**

**59<sup>th</sup>**

# **Annual Report**

**Financial Year 2020-21**

# Pune Branch of WIRC of ICAI

## 59th Annual Report

For the Financial Year 2020-21

# C o n t e n t s

Sections	Page No.
◆ Notice of the 59th Annual General Meeting	3
◆ Branch Information	4
◆ Our Torch Bearers and Pune ICAI Managing Committee	5 to 7
◆ Managing Committee Report & Activities for Members & Students	8 to 16
◆ Way Forward for the Year 2021-22	17
◆ Dignitaries Presence During Branch Activities	17 to 20
◆ Our Special Thanks	21
◆ Managing Committee Governance Report	22
◆ Auditors Report	23 to 24
◆ Annexures to Auditors Report	25 to 33
◆ Financial Statements	34 to 45
◆ Sub Committees of Pune ICAI F.Y. 2020-21	46 to 47
◆ Sub Committees of Pune ICAI F.Y. 2021-22	48 to 49





# Pune Branch of WIRC of ICAI

July 8, 2021

Dear Members,  
Pune Branch of WIRC of ICAI,

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You are cordially invited to attend the 59<sup>th</sup> Annual General Meeting of the Members of Pune Branch of WIRC of ICAI to be held on 30<sup>th</sup> July, 2021 at 5 pm on electronic platform.

The notice of the meeting containing the business to be transacted is enclosed herewith.

Members desirous of any information on the accounts are requested to write to the Branch on [accounts@puneicai.org](mailto:accounts@puneicai.org) at least a week before the meeting so as to enable the Committee to keep the Information ready.

The members are requested to keep the copy of the Annual Report handy while attending the Meeting.

Yours Truly,

For and on Behalf of the Managing Committee  
of Pune Branch of WIRC of ICAI

Sd/-

**CA. Kashinath Pathare**  
(Secretary)

Enclosed:- Notice of the 59<sup>th</sup> Annual General Meeting

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**Please Note :-**

**To maintain attendance record, members desirous to attend the meeting are required pre-register on <https://bit.ly/3yAuSvT>**



## The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Pune (WIRC)

### NOTICE OF THE 59<sup>th</sup> ANNUAL GENERAL MEETING

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The 59th Annual General Meeting of the Pune Branch of WIRC of ICAI for the Financial Year 2020-21 will be held on Friday, 30<sup>th</sup> July, 2021 at 5 pm on electronic platform to transact the following business:

#### Ordinary Business

1. To read the Notice of the Meeting
  2. To read and approve the minutes of the 58<sup>th</sup> Annual General Meeting held on 30<sup>th</sup> July, 2020
  3. To read the Managing Committee Report for the Financial Year 2020-21
  4. To receive the Balance Sheet as at 31<sup>st</sup> March, 2021 and Income and Expenditure Account for the Year ended as on that date along with Reports of the Auditors thereon
  5. To transact any other business with the permission of the chair
- 

For and on Behalf of The Managing Committee of  
Pune Branch of WIRC of ICAI

Place: Pune  
Date: July 8, 2021

Sd/-  
**CA. Kashinath Pathare**  
(Secretary)

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ICAI Bhawan, Plot No.8, Near Mahavir Electronics, Parshwanath Nagar, Bibwewadi, Pune 411 037,  
Maharashtra, India. Phone : +91 20 24212251/52. Email : secretary@puneicai.org

## PUNE ICAI INFORMATION

### Office Bearers

CA. Sameer Ladda (Chairman & Treasurer)  
CA. Kashinath Pathare (Secretary, Vice-Chairman & Chairman - Pune WICASA)

### Managing Committee Members

CA. Abhishek Dhamne  
CA. Ruta Chitale  
CA. Rajesh Agrawal  
CA. Abhishek Zaware  
CA. Amruta Kulkarni

### Regional Council/Ex-Officio Member

CA. Yashwant Kasar, Chairman - WICASA  
CA. Anand Jakhotiya  
CA. Arun Anandagiri

### Central Council/Ex-Officio Member

CA. C. V. Chitale

### President & Vice President

CA. Nihar N. Jambusaria, Hon. President – ICAI  
CA. (Dr.) Debashis Mitra, Hon. Vice President - ICAI

### Branch Office

Pune Branch of WIRC of ICAI  
'ICAI Bhawan', Plot No. 8,  
Near Mahavir Electronics,  
Parshwanath Nagar, Bibvewadi,  
PUNE - 411 037, Maharashtra, India.  
Ph: 020-24212251/52  
Email: [admin@puneicai.org](mailto:admin@puneicai.org)  
Website: [www.puneicai.org](http://www.puneicai.org)

### Library for Students

28A, Neel Ambar Chambers,  
5th Floor, Budhwar Peth,  
Pune - 411 002, Maharashtra, India

Phadke Sankul, 3rd Floor, Above Phadke Hall,  
Near Khajina Vihir Chowk, Near S. P. College,  
off Tilak Road, Pune- 411 030 Maharashtra, India  
Ph : 020-24433113

### Facilitation Centre - Coaching Classes, Orientation, GMCS & Extension Counter

Phadke Sankul, 3rd Floor, Above Phadke Hall,  
Near Khajina Vihir Chowk, Near S. P. College,  
off Tilak Road, Pune- 411 030 Maharashtra, India  
Ph : 020-24433113

Email : [student@puneicai.org](mailto:student@puneicai.org)  
[admincoaching@puneicai.org](mailto:admincoaching@puneicai.org)

### Regional Office

The Institute of Chartered Accountants of India  
(Western Regional Office)  
ICAI Tower, Plot No. C-40, G Block,  
Opp. MCA Academy, Besides Standard  
Chartered Bank, BandraKurla Complex, Bandra  
(East), Mumbai - 400 051, Maharashtra, India  
Ph: 022-33671400  
Email: [wirc@icai.in](mailto:wirc@icai.in)  
Website: [www.wirc-icai.org](http://www.wirc-icai.org)

### Head Office

ICAI Bhawan  
Indraprastha Marg  
Post Box No. 7100  
NEW DELHI - 110 002  
Ph: 011- 3989 3989  
Email: [icaiho@icai.in](mailto:icaiho@icai.in)  
Website: [www.icai.org](http://www.icai.org)

### Auditors

G. B. Rathi & Co. Chartered Accountants, Pune  
– Statutory Auditor

Muttha & Lahoti Chartered Accountants, Pune  
– Internal Auditor

### Bankers

Bank of Baroda  
Syndicate / Canara Bank  
Kotak Mahindra Bank  
Axis Bank

## Our Torch Bearers



**CA. Nihar N. Jambusaria**  
Hon. President – ICAI



**CA. (Dr.) Debashis Mitra**  
Hon. Vice President – ICAI



**CA. C. V. Chitale**  
CCM - ICAI



**CA. Manish Gadia**  
Chairman - WIRC of ICAI



**CA. Yashwant Kasar**  
RCM & Chairman – WICASA



**CA. Anand Jakhotiya**  
RCM – WIRC of ICAI



**CA. Arun Anandagiri**  
RCM – WIRC of ICAI



## Pune Branch Managing Committee F.Y. 2020-21



**From L To R :-** CA. Anand R. Jakhotiya-RCM, CA. Yashwant Kasar-RCM, CA. Ruta Chitale-MCM, CA. Amruta Kulkarni-MCM, CA. Abhishek Zaware-MCM, CA. C. V. Chitale-CCM, CA. Kashinath Pathare-Secretary & Treasurer, CA. Sameer Ladda-Vice-Chairman, CA. Abhishek Dhamne-Chairman.

## Pune ICAI Managing Committee for the Year 2020-21 (w.e.f. Feb 20, 2020)

Name	Designation
CA. Abhishek Dhamne	Chairman
CA. Sameer Ladda	Vice-Chairman & Chairman, Pune WICASA
CA. Kashinath Pathare	Secretary & Treasurer
CA. Ruta Chitale	Member
CA. Rajesh Agrawal	Member
CA. Abhishek Zaware	Member
CA. Amruta Kulkarni	Member
CA. Yashwant Kasar, RCM	Ex- Officio Member
CA. Anand Jakhotiya, RCM	Ex- Officio Member
CA. Arun Anandagiri, RCM	Ex- Officio Member
CA. C. V. Chitale, CCM	Ex- Officio Member

## Pune Branch Managing Committee F.Y. 2021-22



**From L To R :-** CA. Yashwant Kasar-RCM, CA. Anand R. Jakhotiya-RCM, CA. Abhishek Dhamne-Immediate Past Chairman, CA. C. V. Chitale-CCM, CA. Kashinath Pathare-Vice Chairman & Secretary, CA. Ruta Chitale-MCM, CA. Sameer Ladda - Chairman & Treasurer (Seating).

## Pune ICAI Managing Committee for the Year 2021-22 (w.e.f. Feb 22, 2021)

Name	Designation
CA. Sameer Ladda	Chairman & Treasurer
CA. Kashinath Pathare	Vice-Chairman, Secretary & Chairman - Pune WICASA
CA. Abhishek Dhamne	Secretary & Treasurer
CA. Ruta Chitale	Member
CA. Rajesh Agrawal	Member
CA. Abhishek Zaware	Member
CA. Amruta Kulkarni	Member
CA. Yashwant Kasar, RCM	Ex- Officio Member
CA. Anand Jakhotiya, RCM	Ex- Officio Member
CA. Arun Anandagiri, RCM	Ex- Officio Member
CA. C. V. Chitale, CCM	Ex- Officio Member



## MANAGING COMMITTEE REPORT

Dear Members,

Your Managing Committee is pleased to present the 59<sup>th</sup> Annual Report of the Pune Branch together with the Audited Accounts for the year ended on 31st March 2021.

It's an honour and pleasure to communicate that for the calendar year 2020 **Pune Branch is the proud winner of following four (4) awards:**

### National Level

- ❖ **Best Branch : 2nd Prize in Mega Branch Category to Pune Branch of WIRC of ICAI**
- ❖ **Best Students' Association : 2nd Prize in Large Branch Category to Pune Branch of WICASA of ICAI**

### Regional Level

- ❖ **Best Branch : 1st Prize in Mega Branch Category to Pune Branch of WIRC of ICAI**
- ❖ **Best Students' Association : 1st Prize in Large Branch Category to Pune Branch of WICASA of ICAI**

The support and active participation of members at large has been instrumental in the Branch successfully carrying out several activities, pre-dominantly academic, during financial year 2020-21.

This was the 2nd financial year of the Managing Committee for Council years 2019-2022. The constructive cooperation, concrete support and guidance from the Central and Regional Council Members, Managing Committee Members, Past Chairmen of the Branch and Members of Pune at large helped us a lot to carry out various activities and initiatives for members and students during financial year 2020-2021.

### National Level



**Best Branch**



### Regional Level



**Best WICASA**



**Best Branch**



**Best WICASA**

## A. ACTIVITIES FOR MEMBERS:

### i. Conferences / Seminars / Workshops / Lecture Meets/ Webinar for Members:

We had more than 250 events for members during the year 2020-2021.

Cumulatively around 61,199 CPE Hours generated during the year for Members. Apart from CPE Program around 37 Unstructured CPE Programs were conducted during lock down attended by many members across India.

Information Technology Profession is upgrading practically every day. We at Pune ICAI has carried out various initiatives for keeping our members future ready. In addition to our core practice various upcoming professional opportunities were identified such as Insolvency and Bankruptcy, Valuation of Business, Shares, Forensic Audit, Artificial Intelligence, Data Analytics and many more.

Pune ICAI has coordinated program Conducted by CLCGC and CMIB Committee of ICAI which stalwarts like Adv. Harish Salve, Niranjan Hiranandani, Adv. Kunal Vajani, CA Ravi Pandit which was attended by more than 5500 Members live.

Conducted various programme with stakeholders like Registrar of Firms, Pune, Joint Director, Department of Industries of Maharashtra, Principal Chief Commissioner of Income Tax, Pune, Joint Charity Commissioner, Pune, Principal Commissioner Central GST, Pune, Registrar of Companies, Pune, Co-operative Commissioner for State of Maharashtra & Income Tax Appellate Tribunal from Pune etc.

Webinar on "Global Economy – Corona Effects and Pragmatic Way Forward" Jointly with WIRC of ICAI.

Conducted various webinars with other branches of WIRC.

Along-with the perennial programmes such as DTRC, IDTRC, conducted Investor Awareness Programme, Virtual Outreach Program Jointly with CPC-ITR, Bangalore.

Interactive webinar on "Vivad se Vishwas Scheme, 2020" jointly with The Officers of TDS Range, Pune / Kolhapur / Solapur.

Outreach Programme & Interaction with Pr. CCIT on Vivaad Se Vishwas Scheme 2020 (Virtual) jointly with Pimpri Chinchwad, Kolhapur, Aurangabad, Ahmednagar, Nashik, Thane, Solapur, Ratnagiri, Nanded, Dhule, Jalgaon, Latur, Sangli, Satara & Ichalkaranji Branches of WIRC of ICAI (Total 15 Branches).

"Investors' Knowledge Quest" (A National Level Online Quest Competition) for members.

### ii. Other important programs / meetings for Members & Students:

#### a. Women Empowerment :

Conducted Seminar on "Enterprise Management for Women CAs" on the occasion of International Women's Day on 8<sup>th</sup> March, 2021.

#### b. Interactive Meetings:

#### • To understand the expectation from Stakeholders and demonstrate our efforts we interacted with following dignitaries:

1. Shri. Ajit Pawar, Hon. Dy. Chief Minister and Finance Minister of Maharashtra
2. Shri. Suresh Prabhu, Hon. Sherpa to PM's for G20 Countries
3. Shri. Devendra Fadnavis, Hon. Former Chief Minister of Maharashtra
4. Shri. Hasan Mushrif, Hon. Rural Development Minister of Maharashtra
5. Shri. Rajendra Mirgane, Joint Chairman, Maharashtra Housing Development Corporation
6. Shri. Vishwajit Kadam, Hon. Co-operative Minister for State
7. Shri. Siddharath Shirole, Hon. Member of Legislative Council, Pune
8. Smt. Supriya Sule, Hon. Member of Parliament, Pune
9. Shri. Amol Kolhe, Hon. Member of Parliament, Pune
10. Shri. Soonil Bhokare, Vice Admiral, Indian Navy
11. Shri. Bhushan Gokhale, Ex-Air Marshall, Indian Air Force

### iii. Pune ICAI has participated and promoted Government initiatives amongst the Businessmen, Professionals and Common men as follows:

1. **Vivaad se Vishwas:** Various public meets were arranged for awareness spreading across the State of Maharashtra.
  2. **New GST Return:** Informative Seminars and Hands-on program were arranged for members to create awareness about the same.
  3. **Atma Nirbhar Bharat:** Various Discussion seminars were arranged for members at Large on Atma Nirbhar Bharat.
  4. **Sashkat Panchayat:** Interactive Meet was arranged with Shri. Hasan Mushrif, Hon. Rural Development Minister of Maharashtra.
  5. **Service Cell Meeting:** Pune ICAI has active Participation in Service Cell Meetings arranged by State GST and Central GST Departments.
  6. **Interaction with Chamber of Commerce:** Pune ICAI has been interacting with various Chamber of Commerce such as Maratha Chamber of Commerce, Industries and Agriculture, Lagu Udyog Bharti, Western Maharashtra Tax Practitioner to understand expectations from CAs.
- During the year Pune ICAI held meeting with Study Circles Convenors & Dy. Convenors to discuss and understand their concerns and issues.
  - Interaction with GMCS and Orientation faculties
  - Interaction with Coaching Classes faculties
  - Interaction with ITT and Advanced faculties
  - Study Group Meeting to formulate Educational Material on Ind AS 19

**iv. Orientation Programme and Campus Placement :** Various companies participated virtually this year in Orientation Programme and Campus Placement organised for Newly Qualified Chartered Accountants organised by the committee.

### B. Co-ordination with WIRC :

WIRC always support & guide it's Branches in every activity.

First time in the history of Pune ICAI, Virtual Kaun Banega Chatur Chanakya (KBCC)- Quiz Competition for Students and hosted the same program with WIRC for students & Members.

Conducted "Investors' Knowledge Quest" (A National Level Online Quest Competition) across ICAI Branches Jointly with NSE, total 3731 participants were registered for the quiz.

Interactive Meet with Officials of Cosmos Co-operative Bank at Cosmos Tower, Pune held on 24th December 2020 in the presence of below dignitaries.

- CA. Nihar N. Jambusaria, Vice President, ICAI
- CA. Rajesh Sharma, Chairman of CMI&BI, ICAI
- CA. C V Chitale, CCM, ICAI
- CA. Milind kale, Director of Cosmos Bank
- CA. (Dr). S. B. Zaware, Chair, AOSSG
- CA. Yashwant Kasar, RCM and Director at Cosmos Bank
- CA. Lalit Bajaj, Chairman – WIRC of ICAI
- CA. Vishal Doshi, Vice Chairman – WIRC of ICAI
- CA. Murtuza Kachwala, Secretary – WIRC of ICAI
- CA. Abhishek Dhamne, Chairman Pune ICAI

This meeting was conceptualized by Pune ICAI. In the meeting there was discussion held regarding Need of CA Placement Program in Co-operative Sector. Accordingly, idea was coined for having sperate placement Program for CO-operative Sector. Accordingly, for the 1st time CMIB had started Placement program. We are glad to inform that, such for initiative taken by the Pune Branch of WIRC of ICAI. It has created more than 132 Vacancies for 15 Co-op Banks and for the same more than 1301 candidates have registered.

**Coordinated for the Publication at WIRC:**

- Sahakar Setu Co-operative Book
- Concept Paper on Work from Home
- Research Paper on Accounting & Commercial Laws Compliance for Health Care
- Research Paper on Applicability of Direct & Indirect Taxes in IT & ITeS Sector
- Research Paper on SECTION 80G of Income Tax, 1961

**Conducted following various Interactive meetings with WIRC office bearers on their Pune visit:**

- Interaction with Past Chairmen, MCM, Past RCMs & CCMs of Pune ICAI
- Interaction with Shri. Siddharth Anil Shirole, MLA
- Interactive Meeting with Department of Co-operative Societies, Pune
- Interactive Meeting with Commissioner of Income Tax (Exemptions), Pune
- Interactive Meeting with Savitribai Phule Pune University
- Interactive Meeting with Officials of The Cosmos Co-operative Bank Ltd. Pune
- Interactive Meeting with Joint Charity Commissioner
- Interactive Meeting with Team Pune WICASA
- Press Conference

Inauguration of "Sahakar Setu" (Compilation of Papers on Co-operative) by the WIRC office bearers & team.

Webinar on "Global Economy – Corona Effects and Pragmatic Way Forward" Jointly with WIRC of ICAI.

WIRC Team was present for the Memorandum of Understanding (MoU) Signing Ceremony between Savitribai Phule Pune University (SPPU) and The Institute of Chartered Accountants of India (ICAI) & ICAI's Industry Connect and Interactive Meet with CFOs and CEOs Organized by Committee for Members in Industry & Business of ICAI (CMI&B) and Hosted by Pune Branch of WIRC of ICAI.

Inaugurated the Virtual Sub Regional Conference Organised by WIRC of ICAI & Hosted by Pune Branch of WIRC of ICAI.

**C. Activity carried out which will enhance the image of ICAI as partners in nation building:**

- Installed "**I♥ICAI**" signage at the entrance of branch premises to build the Image of our profession.
- Felicitated frontline workers such as Doctors, Nurses, Municipal Workers & Police Person who have been battling during the Covid-19 pandemic.
- Historic MOU for collaboration of Activities was entered with University of Pune.
- ICAI successfully conducted exams across centers in India as well abroad during this pandemic. Pune ICAI has conceptualized a Video demonstrating the efforts of ICAI and care taken while conducting the exams. Such video was published on all Social Media handles of ICAI Head office. It has more than 50,000 views cumulatively.
- Visited some of the senior members those who have crossed their Age of 75 years to come together and pay our respects to our seniors.
- CA Foundation Day - 'Jodi Fit Toh Family Hit' virtual fitness contest & Virtual Marathon 2020 etc.

**D. Press Meets :**

Branch has done various press meets during the year.

### E. Social Media :

a. Pune ICAI has its presence on Facebook, Youtube, Instagram, LinkedIn, Twitter, Telegram, WhatsApp. Regular publicity of program is made through use of these social media platforms. The purpose of technology is to bring people and education together.

b. Webinars: During the lockdown period Pune ICAI has started webinars to help members continuously upgrade & update themselves from the comfort of their homes, multiple webinars on various different topics.

### F. News Letters :

Pune ICAI published monthly e-newsletter which includes articles on various topics contributed by members, forthcoming programmes and announcements of ICAI etc.

### G. Grievance :

Pune ICAI has dedicated email id's & phone nos. to solve the queries of members & students time to time. During the year we have created Pune ICAI managing committee members –Task Force and staff for issues related to conducting CA exams. Dedicated staff & help desk to solve the various members' issues. Help desk for MSME Registration was launched on International SMP Day 27th June 2020 a Video was demonstrating MSME Registration for CA firms was shared with all Members. Initiated help desk for application forms with required documentation to submit the claim of Corona virus hospitalization expenses at H.O with dedicated manpower. Visited some of the senior members those who have crossed their Age of 75 years to come together and pay our respects to our seniors under **"We Care"**.

### H. Publication at ICAI :

#### By Pune Group

- Investment Avenues and Investor Awareness contributed by Pune CA Members
- Office Management Manual -eBook
- Accounting Standard 41 Accounting for Agricultural Activity Draft
- Guide for Independent Women Director Draft
- Coordinating article on Corporate Governance from NAFRA

#### By Pune Group Jointly with Others

- MCQ on Guidance Note CARO contributed by Pune CA Members jointly with others.
- Practical FAQ's under GST
- Guidance Note on The Companies (Auditor's Report) Order, 2020
- Technical Guide on Easy Incorporation of Companies through SPICE+
- Technical Guide on Charges - Registration, Modification and Satisfaction under the Companies Act, 2013 and LLP Act, 2008

### I. Publication at WIRC :

- Sahakar Setu Co-operative Book
- Concept Paper on Work from Home
- Research Paper on Accounting & Commercial Laws Compliance for Health Care
- Research Paper on Applicability of Direct & Indirect Taxes in IT & ITeS Sector
- Research Paper on SECTION 80G of Income Tax, 1961

### J. Media Coverage:

A wide spread media coverage for Institute's policies, CA Exam results, CSR and Branch activities was done.



### K. Conducted Various Surveys :

- Impact of Corona Virus on CAs in Pune
- CA Firms Adaptability to work from Home.
- Impact of COVID on entertainment industry

### L. Cultural, Social and Sports Activities for Members and Students:

#### i. CA Day Celebration 2020 :

CA Day celebrations includes Flag Hoisting, Tree Plantation, Yog Aradhana, 'Jodi Fit Toh Family Hit' virtual fitness contest, Virtual Marathon 2020.

#### As a part of CA Day week below events/programme was conducted:

- Live Webinar on "Financial Literacy Skill Development Programme" on the Occasion of CA Foundation Day Celebration jointly with Pune WICASA
- Informative Webinar on 'Loans Schemes Specially Designed for CAs by Various Banks'
- Pune ICAI launches 'CA Firm MSME Help Desk' on the occasion of International SMP Day
- Past Chairmen, Past CCM & Past RCM Video & Inauguration of "I LOVE ICAI" Signage
- Announced/Published Research Papers on Various Topics
- CA Day Sanvad Satra - CGST Department, Hon. ROC, Pune
- Virtual CPE on "New Udyam Registrations Process"
- Investor Awareness Programme
- Live Webinar On "About CA Day" For CA Students Jointly with Pune, Satara, Nagpur and Pimpri-Chinchwad Branches of WICASA
- Ek Sangitmay Sham Corona Worriers ke Naam
- Seminar on "ATMA NIRBHAR BHARAT"

#### ii. Cricket Tournament:

- (i) CA Inter Firm Cricket Tournament 2021 held in the month of February 2021, more than 250 participants was present at Katariya High School Ground.
- (ii) Credai Cricket Premier League (CCPL) Jointly with Credai Pune Metro held in the month of February, 2021 at PYC, Deccan Gymkhana, Pune which was won by the Team of Pune Branch of WIRC of ICAI.

#### iii. International Yoga Day:

On the occasion of International Yoga Day we had organised virtually 8 days (on weekends) yoga sessions from 1st June, 30th June, 2020. On 21<sup>st</sup> June, 2020 celebrated 6th International Yoga Day jointly with WIRC of ICAI.

**M. CSR ACTIVITIES :**

- More than 3500 Essential Products kits distributed to needy people in association with Global Indian Foundation, distributed Tilgul to Police people.
- Conducted the Swachh Bharat Abhiyan drive to clean the largest bus depot in Pune.
- As a committed partner in nation building, Pune ICAI actively participate and support various Government initiatives. Distributed stationary kit (comprising of a folder, notebook, pencil, sharpener, eraser and pen) to the underprivileged students of primary schools on the occasion of 150th Birth Anniversary of Mahatma Gandhi ji.
- Members of Pune ICAI contributed whopping amount of Rs. 16 Lakhs towards PM Cares and CM Cares Funds.
- Felicitated frontline workers such as Doctors, Nurses, Municipal Workers & Police Person who have been battling during the Covid-19 pandemic.
- Conducted Yog Aradhana on the Occasion of 6th International Yoga Day Celebration.
- Distribution of food / medicine / temporary shelter to support, who are facing the problems during the lockdown / curfew jointly with Pune WICASA.
- Tree Plantation on the Occasion of CA Foundation Day Celebration 2020.
- Distribution of Essential Products to Needy People.
- Special COVID-19 Vaccination Camp for Pune ICAI Chartered Accountants and their immediate relatives.
- Blood donation camps organised at 7 centers & 188 donors donated the blood.



## N. ACTIVITIES FOR STUDENTS :

### i. National Conference for CA Students :

National Conference for CA Students held physical cum virtual which was attended by more than 850 students. The conference was inaugurated by Shri. Soonil V. Bhokare, Vice-admiral – IGNS, Indian Navy, CA. (Dr.) Debashis Mitra, Chairman, Board of Studies (Academic), ICAI, Dr. Amol Kolhe, Actor & Member of Parliament, Lok Sabha, CA. C. V. Chitale, CCM of ICAI etc.

There were 3 technical sessions taken by various renowned speakers. Motivational session taken by Swami Govind Dev Giri Maharaaj and Dr. Sanjay Malpani, Director, Malpani Group.

Unique part of this conference was **"Survey on Impact of Covid on Entertainment Industry"** made by Students which was contributed by about 42 film actors/actress/directors/producers etc. Special session arranged on "Impact of Covid on Entertainment Industry" by Shri. Vikram Gokhale, Indian film actor.

### ii. Career Counseling Programs:

The Branch continued its endeavor of popularizing the Chartered Accountancy Course by organizing series of Career Counseling Programs. This year we had conducted Career Counselling Programmes virtually & explained the students ICAI Curriculum & encouraged them to choose CA Course for their bright future.

### iii : Industrial & Educational Visits:

Branch regularly organises Industrial & Educational Visits for students to get knowledge of functioning of various industries/factories/institutions etc.

### iv. Kaun Banega Chatur Chanakya - Quiz Contest (KBCC 2020) :

For the first time Branch has organised very unique activity for students i.e. Kaun Banega Chatur Chanakya - Quiz Contest (KBCC). It was well organised activity which was actively participated by CA Members for making questions & done with various rounds, semi finals & finals. Questions included on General Knowledge, ICAI Curriculum, Sports, History etc.

### v. Debate Competition :

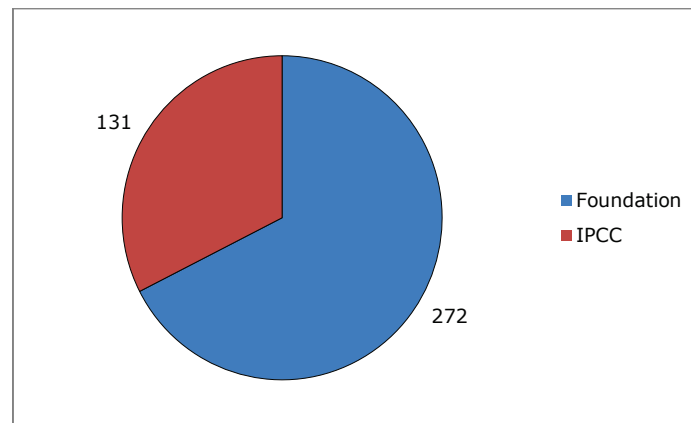
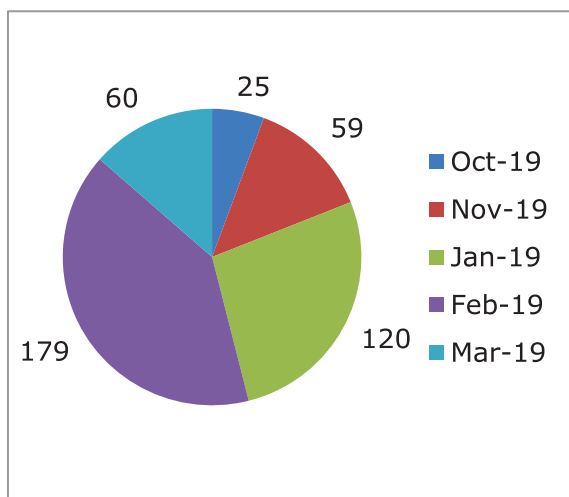
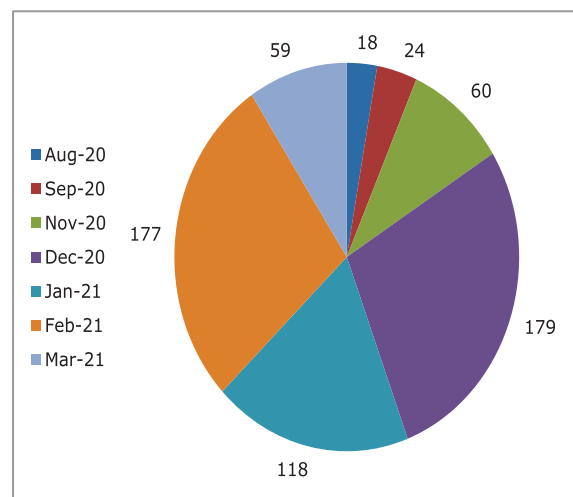
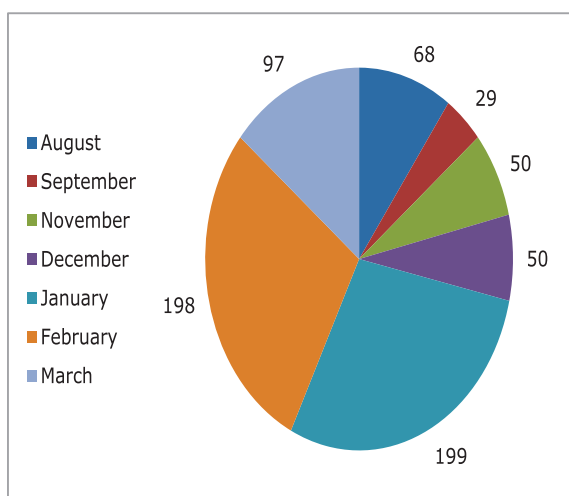
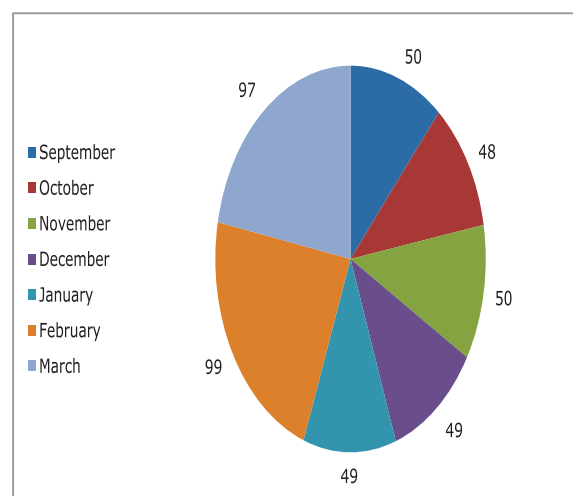
For the first time Branch has organised virtual Debate Competition for students, it was also judged by Members. Very active participation from students from all over Maharashtra.

### vi. Jallosh - Youth Festival 2021 :

This event includes Kite Festival, Chess Competition, Carrom Competition, Rangoli Competition, Human Ludo, Blood Donation, Badminton (Singles & Doubles), Table Tennis (Singles), Box Cricket etc. The programme was ended with entertainment i.e. Bollywood Night.

### vii. Educational Activities for Students':

With the limited infrastructure at the Branch premises for conducting the in-house activities of Coaching Classes, Advance MCS and Orientation Programmes, the Managing Committee & the staff of Students' Section of Branch did ingenious efforts by harnessing maximum resources. The Branch as per Board of Studies, ICAI directive continued with the procedure of on-line registration for the students, faculties, batch declaration and certificate generation for GMCS, ITT and Orientation Programme courses.

**Coaching Classes - 403 Students****Advance MCS - 443 Students****Orientation Programme - 635 Students****Basic ITT - 691 Students****Advance ITT - 442 Students**

## Way Forward for the Year 2021 - 22

For the year 2021-22, we have devised theme as **"E-Square" i.e. Ethics, E-governance, Expertise & Expansion.**

### Ethics

As you are aware, being a CA is prestigious thing in a society. We would like to reach out to all cross sections of the society to tell them about ICAI's partnership in Nation Building Process. Let us take our work to all Stakeholders, Businessmen, Professionals, common man. Let us demonstrate them our contribution. Let us reach to all of them and understand their requirements and expectations as well. Due to the unethical behavior of very few numbers we members at large have to face in Society. Sometime even mistake happens unintentionally. So as a branch we would be planning to make awareness about code of Ethics throughout the year.

### E-governance

Due to information technology Profession is undergoing a change. We will be carrying out various initiatives for keeping our members future ready. Especially in this almost 2 years pandemic situation we have realized importance of e-governance due to all these virtual mode education in life. We will leave no stone unturned to keep our members abreast with latest developments.

### Expertise

The Society looks after us a perfect solution for their financial health. They assume us as expert. Off course we are expert but we will have update as always. Apart from regular line of practice, it's important to identify various upcoming professional opportunities many more avenues are knocking the doors at our profession Such as Insolvency, Valuations, Forensic Audit, Artificial Intelligence, Data Analytics.

### Expansion

To grow or to expand is natural tendency of human being. Our clients always expand themselves due to our consultancy .Now a days clients require all Services under 1 roof. We will required to grow our firm sizes from Small, medium sizes. Networking mergers etc. are most recommended .The Branch will take more & more Session on the same. Also we will try to make available formal & informal platform for networking to members.

## Dignitaries Presence During Branch Activities

- Webinar on "Global Economy – Corona Effects and Pragmatic Way Forward" Jointly with WIRC of ICAI held on 8th April, 2020
  - CA. Suresh Prabhu, Member of Parliament, Rajya Sabha
- Meeting with Crime Branch & Donation of Sanitizers held on 20th April, 2020
  - Dr. Shivaji Pawar ( ACP Crime branch Pune)
  - Shri. Ajit Lakade saheb ( PI Crime Branch)
- Live Webinar on "Dual responsibility of CA protecting Wealth & Health"
  - Dr. K. Venkatesham, IPS, Commissioner of Police, Pune
  - Dr. Prachee Sathe, Director ICU - Ruby Hall
- Live Inspirational Session on "Achieving Dreams and Goals" Jointly with Pune WICASA held on 29th April, 2020
  - Swami Shri Govind Dev Giriji
- Interactive Session on 'Lockdown – New Dawn' held on 4th May, 2020
  - Shri. Rajendra Mirgane, Hon. Joint Chairman, MHDC
  - Shri. Devendra Fadnavis, Former CM of Maharashtra



- Interactive Session "Post COVID 19-Role of Professional in Rebuilding Economy" held on 29th May, 2020
  - Smt. Supriya Sule, Hon. Member of Parliament, Lok Sabha
- Virtual CPE Meeting on "Virtual CPE Meeting on "Recent Incentives Schemes by GOI" held on 29th May, 2020
  - Dr. Apoorva Javadekar, Economist
  - Shri. Amit Ghaisas, Chairman, Banking & Finance Committee, Laghu Udyog Bharati
  - Shri. Sanjay Rudra, GM Credit, Bank of Maharashtra
- Informative Webinar on 'Loans Schemes Specially Designed for CAs by Various Banks' held on 27th June, 2020
  - Mr. Avinash Rana, Chief General Manager -Retail Loans
  - Mr. Sandeep Patki, AGM, Cluster Head
  - Mr. Jijaba Randive, Director
  - Mr. Dixit S V, General Manager
  - Ms. Pallavi Tendulkar, Manager
  - Ms. Meena Sawant, AGM
  - Mr. Mandar Lombar, Deputy Manager
  - Mr. Krishnakumar Pandithar, Head of the Marketing Dept.
- Live Webinar on "Financial Literacy Skill Development Programme" on the Occasion of CA Foundation Day Celebration jointly with Pune WICASA held on 29<sup>th</sup> June to 4<sup>th</sup> July, 2021
  - Mr. Arun Adsool, Former Vice Chancellor Savitribai Phule Pune University, Guest Speaker
  - Dr. N.J. Pawar, Dr. D. Y. Patil University, Pimpri, Guest Speaker
- Seminar on "ATMA NIRBHAR BHARAT" Organized by :- Pune Branch of WIRC of ICAI Jointly with:- Pune Branch of WICASA of ICAI on the Occasion of CA Foundation Day Celebration held on 1st July, 2020
  - Mr. Avinash Dharmadhikari, Ex-IAS Officer
- CA Day Sanvad Satra - CGST Department held on 2nd July, 2020
  - Smt. Krishna A. Mishra, Hon. Chief Commissioner, Central Taxes (Pune - I)
- CA Day Sanvad Satra With Hon. ROC, Pune held on 3rd July, 2020
  - Shri. Mangesh Jadhav, Hon. Registrar of Companies, Pune
- Investor Awareness Programme On The Occasion of CA Foundation Day org. by Pune Branch of WIRC of ICAI Jointly With Pune Branch of WICASA of ICAI held on 4th July, 2020
  - Mr. Nilesh Shah, Managing Director, Kotak Mahindra Asset Management Co. Ltd., Chairman - AMFI, Part Time Member - Economic Advisory, Council to the Prime Minister
- Interactive Session on Handling Change Jointly with Pune WICASA held on 19th July, 2020
  - CA. Swami Krishnadasji
- Direct Tax Refreshers Course (Day 4) Theme : Profession - Tomorrow and Beyond held on 16th August, 2020
  - Shri. Anil Chaturvedi, ITAT Member
  - Shri. Vishwanetra Ravi, ITAT Member
- Virtual CPE Program on Co-Operative Sector - 'Sahakar Sanvad' held on 5<sup>th</sup> & 6th September, 2020
  - Dr. Vishwajit Kadam, Minister of State
  - Smt. Uma Shankar, DGM Reserve Bank of India

- Virtual Outreach Program Jointly with CPC-ITR, Bangalore held on 8th September, 2020
  - Dr. Sibichen K. Mathew, DIT
  - Shri. Sajit Kumar P, DDIT
  - Smt. H.L.Sowmya Achar, Addl. DIT
  - Shri Deepak G., DDIT
  - Shri Saren Jose, JDIT
  - Shri B.R.Ramesh, Addl.DIT
  - Shri B.L.Guru Prasad, Addl. DIT
- Virtual CPE Meeting on Investor Awareness jointly with Pune WICASA held on 29th September, 2020
  - Shri. Vikas Kumar Jain, Assistant Vice President, NSDL
- Interactive Meet on 16th October, 2020
  - Shri. Ajit Pawar, Hon. Dy. Chief Minister of Maharashtra & Guardian Minister of Pune District
  - Dr. Rajesh Deshmukh, IAS, District Collector and District Magistrate
- Interactive webinar on "Vivad Se Vishwas Scheme-TDS Provisions" jointly with The Office of the Commissioner of Income Tax (TDS), Pune held on 11th November, 2020
  - Shri. Ratnakar Shelke, DCIT TDS Cir, Pune
  - Shri. Rajarshi Dwivedy, CIT (TDS), Pune
- Interactive Meeting held on 11th November, 2020
  - Shri. Hasan Mushrif, Hon. Cabinet Minister-Rural Development, Government of Maharashtra
- Interaction with Shri. Siddharth Anil Shirole, MLA by WIRC Office Bearers & MCM of Pune ICAI held on 27th November, 2020
  - Shri. Siddharth Anil Shirole, MLA
- Interactive Meeting with Department of Co-operative Societies, Pune by WIRC Office Bearers & MCM of Pune ICAI held on 27th November, 2020
  - Dr. Shri P. L. Khandagale, Hon. Addl. Commissioner & Registrar (In charge), Co-operative Societies, Pune
- Interactive Meeting with Commissioner of Income Tax (Exemptions), Pune held on 27th November, 2020
  - Shri. Niraj Bansal, Hon. Commissioner of Income Tax (Exemptions), Pune
- Interactive Meeting with Savitribai Phule Pune University held on 27th November, 2020
  - Prof. (Dr.) Nitin R. Karmalkar, Vice Chancellor & Dr. N. S. Umarani, Pro-Vice Chancellor of Savitribai Phule Pune University
- Interactive Meeting with Joint Charity Commissioner held on 27th November, 2020
  - Shri. Sudhir Kumar Bukke, Hon. Joint Charity Commissioner
- Interactive Meet with Pr. CCIT & Other Officials held on 10th December, 2020
  - Ms. Chhavi Anupam, Pr. CCIT, Pune & Other Officials

- Outreach Programme & Interaction with Pr. CCIT on Vivaad Se Vishwas Scheme 2020 (Virtual) held on 16th December, 2020
  - Ms. Chhavi Anupam, Pr. CCIT, Pune
  - Mr. Satinder Singh Rana, Pr. CIT-1, Pune
  - Ms. Reena Jha Tripathi, Pr. CIT-2, Pune
  - Mr. K. P. C. RAO, Pr. CIT-3, Pune
  - Mr. Rajeev Kumar, CIT (ADMN & TPS), Pune
  - Mr. Rajarshi Dwivedy, CIT (TDC), Pune
- Memorandum of Understanding (MoU) Signing Ceremony between Savitribai Phule Pune University (SPPU) and The Institute of Chartered Accountants of India (ICAI) held on 24th December, 2020
  - Prof (Dr.) Nitin R. Karmalkar, Vice Chancellor - Savitribai Phule Pune University
  - Dr. N. S. Umarani, Pro-Vice Chancellor, Savitribai Phule Pune University
  - Dr. Parag Kalkar, Dean, Commerce and Management, Savitribai Phule Pune University, Pune
  - Dr. Apoorva Palkar, Director, Innovation, Incubation & Linkages, SPPU
  - Dr. Prafulla Pawar, Registrar, SPPU
- Interactive Meet with Savitribai Phule Pune University (SSPU) held on 28th December, 2020
  - Prof (Dr.) Nitin R. Karmalkar, Vice Chancellor - Savitribai Phule Pune University
  - Dr. N. S. Umarani, Pro-Vice Chancellor, Savitribai Phule Pune University
  - Dr. Prafulla Pawar, Registrar, SPPU
- NATIONAL CONFERENCE FOR CA STUDENTS 2021 AT PUNE (PHYSICAL CUM VIRTUAL) held on 8<sup>th</sup> to 10th January, 2021
  - Dr. Amol Kolhe, Actor & Member of Parliament, Lok Sabha
  - Shri. Soonil V. Bhokare, Vice-admiral – IGNS, Indian Navy
  - Swami Govind Dev Giriji Maharaj
  - Dr. Sanjay Malpani, Director, Malpani Group
  - Shri. Vikram Gokhale, Indian film actor
- Educational Visit for CA Students at Ralegan Siddhi held on 13th January, 2021
  - Shri. Anna Hazare, Bhrashtachar Virodhi Janandolan Nyas, Ralegan Siddhi, Ahmednagar.
- Pune Metro Council Meeting held on 14th January, 2021
  - Shri. Saurabh Rao, IAS (Honorable Divisional Commissioner)
  - Dr. Rajesh Deshmukh, IAS (Honorable Collector)
  - Shri. Vikram Kumar, IAS (Honorable Municipal Commissioner, PMC)
  - Shri. Shravan Hardikar, IAS (Honorable Metropolitan Commissioner, PCMC)
  - Shri. Suhas Diwase, IAS (Honorable Metropolitan Commissioner, PMRDA)
  - Shri. Rajendra Nimbalkar, IAS (Honorable CEO, SRA)
- Interaction & Felicitation Ceremony by MIT World Peace University held on 15th February, 2021
  - Shri. Rahul V. Karad - Executive President, MIT World Peace University, Pune.
  - Dr. N. T. Rao – Vice Chancellor, of MIT World Peace University, Pune.
  - Dr. R. M. Chitnis - Pro Vice Chancellor, of MIT World Peace University, Pune.
  - Dr. S. S. Haridas, Dean, Faculty of Commerce
  - Dr. Shrinivas Pasumarti, Dean, Faculty of Management



**Our Special Thanks :**

- a. We wish to place on record our sincere appreciation and gratitude to the following persons, entities, groups, service providers who have made it possible to conduct various activities of the Pune Branch of WIRC of ICAI
- b. Our torch bearers - President, Vice President, CCMs, RCMs, Office Bearers of WIRC for regularly guided & supported in Branch activities.
- c. Committees of ICAI & their secretaries, nearby branches & their committee members, study circles & their conveners for joint programmes held during the year
- d. Faculties, Co-ordinator's and members at various seminars, conferences, Refresher and other courses and lecture meetings for sparing their valuable time for the cause of the profession.
- e. Co-opted members of various sub committees of Pune ICAI.
- f. All participants at various seminars for their presence as well as their suggestions for further improvement of programmes.
- g. The various contributors to the Newsletter for making it very informative and interesting.
- h. Statutory Auditor - G. B. Rathi & Co. Chartered Accountants, Pune
- i. Internal Auditor - Muttha & Lahoti Chartered Accountants, Pune
- j. Various professionals and other organizations for their co-operation and assistance in organizing programmes.
- k. Advertisers in the Newsletter.
- l. The Press and Media for their support.
- m. Various stakeholders working with the Branch and supporting our activities
- n. All the officers and staff members of Pune Branch for their continued dedicated efforts and hard work throughout the year.

Sd/-  
CA. Sameer Ladda  
(Chairman & Treasurer)

Sd/-  
CA. Kashinath Pathare  
(Vice Chairman & Secretary)



### MANAGING COMMITTEE GOVERNANCE REPORT



The Managing Committee is committed to achieve the goals, planned & it also work in that direction with full dedication. The goals/objectives are achieved through regular meetings. The Managing Committee Meetings are held at close intervals.

Meeting details of Managing Committee for the F.Y. 2020-21 is as follows:

Sl	Name	AGM held on July 30, 2020	Apr 27, 2020	May 30, 2020	June 29, 2020	July 28, 2020	Aug 31, 2020	Sept 09, 2020	Sept 28, 2020	Oct 29, 2020	Nov 30, 2020	Dec 28, 2020	Jan 29, 2021	Total Meetings 12 ; No. of meetings attended out of 12
1	CA. Abhishek Dhamne, Chairman	P	P	P	P	P	P	P	P	P	P	P	P	12
2	CA. Sameer Ladda, (Vice - Chairman & Chairman - Pune WICASA)	P	P	P	P	P	P	P	P	P	P	P	P	12
3	CA. Kashinath Pathare, Secretary & Treasurer	P	P	P	P	P	P	P	P	P	P	P	P	12
4	CA. Ruta Chitale, Member	P	P	P	P	P	A	P	P	P	P	P	A	10
5	CA. Rajesh Agrawal, Member	A	A	P	A	A	A	P	A	LOA	A	A	A	02
6	CA. Amruta Kulkarni, Member	P	P	P	P	P	P	P	P	P	P	A	P	11
7	CA. Abhishek Zaware, Member	A	P	P	A	P	A	P	P	P	LOA	A	P	07

Sl	Name	February 22, 2021	March 2, 2021	March 16, 2021	Total Meetings 3 ; No. of meetings attended out of 3
1	CA. Sameer Ladda, Chairman & Treasurer	P	P	P	3
2	CA. Kashinath Pathare, (Vice - Chairman, Secretary & Chairman - Pune WICASA)	P	P	P	3
3	CA. Abhishek Dhamne, Member	P	P	P	3
4	CA. Ruta Chitale, Member	P	P	P	3
5	CA. Rajesh Agrawal, Member	A	A	A	0
6	CA. Amruta Kulkarni, Member	A	A	LOA	0
7	CA. Abhishek Zaware, Member	A	A	A	0



## INDEPENDENT AUDITOR'S REPORT

To  
The Council of the Institute of Chartered Accountants of India  
New Delhi.

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of the **Pune Branch** of WIRC of the Institute of Chartered Accountants of India ("the Branch") which comprise the Balance Sheet as at March 31, 2021 and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared, in all material respects, in accordance with the Chartered Accountants Act, 1949, and give a true and fair view, in conformity with the accounting principles generally accepted in India, of the **State of Affairs** of the Branch as at March 31, 2021, its **Deficit** for the year then ended.

#### Basis for Opinion

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

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, the management is responsible for assessing the Branch'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 Branch or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, 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 controls.
- Obtain an understanding of internal controls 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 controls.
- 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 Branch'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 report. However, future events or conditions may cause the Branch 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.

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.

### Other Matters

Additional details are enclosed in "Annexure – B"

### Report on Other Legal and Regulatory Requirements

Subject to above, we further report that:

- a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;
- b) In our opinion, proper books of accounts have been kept by the Branch so far as appears from our examination of those books;
- c) Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.

For G. B. Rath & Co.  
Chartered Accountants  
FRN: 126498W

CA. Bhagyashree Kankaria  
Partner  
M. No. 158084  
UDIN : 21158084AAAAEK1647

Place : Pune  
Date : 6<sup>th</sup> May, 2021

**Re: Pune Branch of WIRC of ICAI**

**The annexure referred to under the Paragraph "Other Matters" of our report of even date to The Council of the Institute of Chartered Accountants of India**

**Annexure – B****ADDITIONAL INFORMATION**

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

**Reply:**

- 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.
  - Please find enclosed copy of Final Trial Balance, Balance Sheet and Income & Expenditure A/c as on 31.03.2021 along with corresponding figures as on 31.03.2020 generated from online Tally duly certified by the Branch Management and Branch Statutory Auditor.
- Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of un-reconciled inter unit balances be provided.

**Reply:**

The status of reconciliation with Inter Unit balances is as given below –

Sr. No.	Particulars	Remarks
01	Head Office	HO Balance is not reconciled as on 31.03.2021. HO Confirmation for FY 2020 -21 is yet to be received. Branch has sent their account statement to HO but reconciliation of same is reported to be under process.
02	Regional Council	WIRC balance as on 31.03.2021 is reconciled.
03	Delhi DCO	Delhi DCO Balance as on 31.03.2021 is yet to be reconciled. Branch has sent their Statement to DCO but reconciliation is yet to be done.
04	Mumbai DCO	Mumbai DCO balance as on 31.03.2021 is not reconciled as Ledger Extract/Balance Confirmation is yet to be received from DCO.

- Whether the concerned unit is regular in depositing statutory dues, i.e. provident fund, employees' state insurance, TDS, GST and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on 31.03.2021.

**Reply:**

The Pune Branch is regular in depositing following statutory dues such as:

- Income Tax – Tax Deducted at Source
- Property Tax has been paid
- Profession Tax

GST registration has been obtained in centralized manner for the entire Maharashtra State. Accordingly, GST data has been properly accounted for by the Branch and returns have been filed by the Head/Regional Office for centralized registration.

As informed, provisions of Provident Fund and Employee State Insurance are not applicable to Branch.

4. Whether the concerned unit has complied with the requirement of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.

**Reply:** Generally, Yes.

5. Whether the concerned unit is complying with the Finance and Operations Manual (SOP). Departure / non-compliance with SOP be reported.

**Reply:**

The Pune Branch is complying with the Finance and Operations Manual (SOP) subject to following departures. -

**i) SOP-** The actual financials shall be compared with the budget on a monthly basis to evaluate the financial position of the branch and to ensure that losses, if any can be minimized.

**Departure** – The Branch is doing comparison of actuals with budget on half yearly basis.

**ii) SOP-** TDS if any shall be properly reconciled to the interest income. The Managing Committee should submit Exemption Certificate to the bankers (obtained from HO) so that TDS is not charged on interest income.

**Departure** – TDS Exemption Certificate was not provided to the Branch for FY 2020-21 by HO. It is suggested that Branch should obtain TDS Exemption Certificate u/s 197 from HO and submit it to the Banks in future.

**iii) SOP** - Asset balances as per Tally shall be reconciled to the Fixed assets register maintained.

**Departure** - Block wise WDV details available with branch. In absence of availability of item wise WDV of assets transferred by HO at new branch premises, Asset balances as per Tally cannot be reconciled with balances as mentioned in Fixed Assets Register.

6. (A) Whether the concerned unit is maintaining Fixed Assets Register and the assets purchased during the period are properly recorded in register.

**Reply:**

Branch has maintained Fixed Asset Register in the format provided by the Head Office. Branch has maintained data of asset purchased during the year in excel format in soft copy and all the details are properly recorded in the said register.

- (B) Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.

**Reply:**

As informed, fixed assets have been physically verified by management at reasonable interval and no material discrepancies were noticed on such verification. Details of same are given in Annexure C.

- (C) Whether financial effect of discrepancies noticed, if any, during physical verification of Fixed Assets conducted by the Management for the period ended 31.03.2021, have been taken in the books of accounts.

**Reply:**

No material discrepancies were noticed in physical verification of assets as informed by the Branch Management.

(D) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose for which it was sanctioned?

**Reply:**

Yes.

Branch has received Capital Grant of Rs. 9,75,000/- in FY 2019-20 for Solar Rooftop which remained unutilized till 31.03.2021. Also, branch is in process of purchase of some fixed assets out of approved Capital Grant.

(E) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.

**Reply:**

The title deeds of Land and Building of Pune Branch have been verified and the same are in the name of The Institute of Chartered Accountants of India bearing PAN as AAAAT7798M.

(F) In case, the branch is not having its own premises and carrying on its activity from rented / leased premises, verify whether the Rental / Leased Expenses are within specified limit i.e.

Particulars	Maximum permissible limit	Actual Rent Paid
Branches having membership strength more than 1000	Rs.1,05,000/- per month i.e. 12 ,60,000/- p.a.	Rs. 26,97,594/- for FY 2020 -21

7. A) Whether the expenditure towards Seminars and Conferences are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.

**Reply:**

During our verification on test check basis, we observed that expenditure towards Seminars and Conferences are properly accounted for in the books of Accounts and Event wise Cost Centers are created and entries are passed.

(B) Whether separate ledger account is being maintained for each of the Seminar/Conference/Workshop/any other program organized during the period.

**Reply:**

Separate Cost Centre is being maintained for each of the Seminar/Conference/Workshop/ any other program organized during the period in online Tally ERP Cloud accounts.

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

**Reply:**

All Program accounts are duly reconciled and generally closed before completion of 60 days from the closure of such program.

(D) Whether any non-educational program/ activity is organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit / surplus generated from non-educational program / activities and total deficit from non-self-supporting non-educational program / activities.

**Reply:**

Yes, such programs /activities are organized by the Branch. Details are as follows:



SR. NO.	DATE		PROGRAMME NAME	Income	Expenditure	Surplus / (Deficit)
	FROM	TO				
1	6th November, 2020		Interactive Webinar on "Vivad Se Vishwas Scheme 2020" jointly with Office of Pr. CCIT, Pune	-	3,529.00	(3,529.00)
2	11th November, 2020		Interactive webinar on "Vivad Se Vishwas Scheme-TDS Provisions" jointly with The Office of the Commissioner of Income Tax (TDS), Pune	-	3,529.00	(3,529.00)
4	3rd December, 2020		Interactive webinar on "Vivad se Vishwas Scheme, 2020" jointly with The Office of the Commissioner of Income Tax (TDS), Pune	-	5,294.00	(5,294.00)
5	9th December, 2020		Interactive webinar on "Vivad se Vishwas Scheme, 2020" jointly with The Addl. CIT, TDS Range, Pune	-	1,765.00	(1,765.00)
9	15th January, 2021		"Investors' Knowledge Quest" (A National Level Online Quest Competition)	-	5,923.00	(5,923.00)
10	1st February, 2021		Live Telecast of Union Budget 2021	-	4,029.38	(4,029.38)
11	18th Feb, 2021	21st Feb, 2021	BSMART CA Inter Firm Cricket Tournament 2021	11,04,136.00	11,04,006.43	129.57
12	22nd February, 2021		Group Discussion on Union Budget 2021	-	17,969.88	(17,969.88)
16	29th March, 2021		Virtual Programme on Holi Ke Rang Sher-o-ShayariKe Sang	7,000.00	6,771.28	228.72

(E) Whether the amount recoverable in respect of any seminars and programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.

**Reply:**

As on the date of Balance Sheet on March 31, 2021 there is no such case pending.

8. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.

**Reply:**

The funds of the Branch have not at all been applied, either directly or indirectly, for making any payment to the members of the Managing Committee except to reimburse any expenses incurred by them in connection with the business of the Managing Committee.

9. (A) Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same.

**Reply:**

Investments are earmarked corresponding to funds to be earmarked for specific purpose and subject to 'Note No. xvii' in Notes to Accounts attached herewith, the same are in agreement.

- (B) In case, any amount is transferred from/to capital reserve, general reserve or/and earmarked funds, whether the appropriate resolution has been approved by the managing committee of the concerned unit.

**Reply:**

The Appropriate resolution for the amount transferred from/to capital reserve, general reserve or/and earmarked funds have been approved by the Managing Committee of the Branch.

- (C) Whether such funds are utilized only for specific purposes for which the same are appropriated.

**Reply:**

The funds are utilized only for specific purposes for which the same are appropriated.

10. Whether concerned unit is printing and publishing newsletters except e-newsletter. The income and the amount expended for newsletter publication during the year should be reported.

**Reply:**

Currently, the Branch is publishing e-newsletters. A Printing and Circulation of Physical newsletter has been discontinued. Income towards newsletter publication for the year is Rs. 4500/-.

11. Whether all the revenue grants received and receivable as per the entitlement of the branch are duly accounted for in the books of accounts.

**Reply:**

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.

12. Whether Capital Grant is recognized only on Receipt basis.

**Reply:**

Capital Grant is recognized only on receipt basis.

13. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.

**Reply:**

In addition to Significant Accounting Policies and Notes to Financial Statements, the statement showing variation between actual financials and budgeted estimates has been enclosed herewith- Please refer Annexure D to the Report.

14. Specify areas of weak controls, if any and suggest ways to streamline the same.

**Reply:**

In addition to departures to Finance and Operations Manual (SOP) mentioned in point no 5 above, few areas of weak controls –

- TDS Receivable shown in Balance Sheet needs to be bifurcated on yearly basis and to be reconciled with TDS claimed by HO on for respective years and appropriate adjustment entries to be passed.
- It is observed that GST included in various Bank Charges recovered by Bank is not being accounted for separately at present. Branch should take Monthly Advice from Bank indicating bifurcation of bank charges and GST thereon. GST, thus paid, should be accounted for separately in respective heads and appropriate GST Input Tax Credit should be availed on the same.
- Branch has taken on rent Class Room at Prestige Point from Mr. Sachin Ghayal during FY 2020-21. However, rent agreement for the same is not executed till 31.03.2021.
- Branch has taken premise on lease at Phadke Sankul in 2016. However, Lease Agreement of Phadke Sankul is expired on 31.01.2021. As informed, branch has already finalized the terms of agreement and same will be renewed in due course of time.

For G. B. Rathi & Co.  
Chartered Accountants  
FRN: 126498W

Place : Pune  
Date : 6<sup>th</sup> May, 2021

CA. Bhagyashree Kankaria  
Partner  
M. No. 158084  
UDIN : 21158084AAAAEK1647

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

**Pune Branch of WIRC of ICAI**

We hereby confirm that:

1. Branch is maintaining Fixed Assets Register and the same is being updated regularly.  
(Please refer to following remark)

Yes, Register maintained in MS Excel up to 31.03.2017. From the year 2017-18 all required details could not be recorded in register due to non availability of Asset wise WDV information in respect Assets transfer from HO. From 31.03.2018 details are maintained in excel format in respect of new asset purchase during each year.

2. All assets purchased / transferred from HO during the period are properly recorded in register and are tagged with an identification number.

No such Asset Purchased / transferred from Ho during the period.

3. Asset balances as per Tally are reconciled with balances as mentioned in Fixed Assets Register.

Block wise WDV details available with branch. In absence of availability of item wise WDV of assets transferred by HO at new branch premises, Asset balances as per Tally cannot be reconciled with balances as mentioned in Fixed Assets Register.

4. Fixed asset have been physically verified by management during the year 2020-2021 on 24<sup>th</sup> March 2021 and no discrepancies (Excess / Shortage) were noticed on such verification.
5. Excess / Shortage of Fixed Assets amounting to Rs. NIL is noticed as on 24<sup>th</sup> March 2021 except certain scrapped assets. The details of excess / shortage for during the year 2020-21 is as under

<b>Particulars</b>	<b>Book Value of Excess / shortage</b>	<b>WDV of Excess / shortage</b>	<b>Quantity as per books</b>	<b>Quantity as per physical</b>	<b>Remarks (Excess / shortage)</b>
Lifts, Electrical Installations & Fittings	NIL	NIL	NIL	NIL	No Excess / Shortage
Computers					
Furniture and Fixtures					
Air Conditioners & Office Equipment					
Vehicles					

**For, Pune Branch of WIRC of ICAI**

Sd/-  
**CA. Sameer ladda**  
Chairman and Treasurer

Sd/-  
**CA. Kashinath Pathare**  
Vice Chairman & Secretary

## Pune Branch of WIRC of ICAI

## Variances Analysis - Actual Income and Expenditure with Revised Budget F Y 20-21

Grouping	Revised Revenue Estimated F Y 2020 -2021	Actual Expenditure F Y 2020 -2021
	Amount in Rs.	Amount in Rs.
Commission On Sale of Publications	-	40
Commission On Sale of Publications		
Inter unit Income	-	1,574,882
Revenue Grant	1,117,200	1,117,200
Membership Fee Grant		
Special Grant And Student Association Grant(Including Adhoc Grant)	550,000	961,449
Interest On Investments	3,500,000	3,797,639
Other Income	5,000	15,142
Seminar Income - Members	2,000,000	2,488,421
Seminar Income -Non Members	100,000	599,500
Seminar Income -Students	227,000	309,030
Income From Coaching Classes	7,000,000	5,543,830
Income From Gmcs Classes	1,102,500	3,073,500
Orientation Income	1,134,000	2,857,500
ITT - Computer Lab Income	683,075	1,537,475
Advance ITT - Computer Lab Income	948,750	2,032,625
Reading Room Income	-	7,300
Publication Income	-	66,690
Prior Period Income	-	293,639
Closing Stock	-	50,885
<b>Total Income</b>	<b>18,367,525</b>	<b>26,326,746</b>
<b>Actual Income Exceeding the Budget</b>		
<b>Amount in Rs.</b>		<b>7,959,221</b>
<b>In %</b>		<b>43%</b>

## Pune Branch of WIRC of ICAI

## Variances Analysis - Actual Income and Expenditure with Revised Budget F Y 20-21

Grouping	Revised Revenue Estimated F Y 2020-2021	Actual Expenditure F Y 2020-2021
	Amount in Rs.	Amount in Rs.
Salaries	5,380,000	5,511,725
Professional Fees	40,000	75,200
Rent, Rates & Taxes	900,000	1,155,860
Rent, Rates & Taxes		
Ineligible Input Tax Credit including % of common input credit	600,000	309,851
Repairs & Maintenance	1,100,000	666,223
Printing, Stationery & Photocopying	200,000	64,401
Travel Staff & Others	10,000	42,691
Rent, Rates & Taxes	1,100,000	-
Technology Expenses	490,000	344,846
Repairs & Maintenance	312,000	311,580
Depreciation	3,900,000	3,885,164
Postage, Telephone & Telegrams	300,000	75,746
Postage, Telephone & Telegrams		
Other Expenses	100,000	109,079
Postage, Telephone & Telegrams	30,000	78,207
Seminar Related Expenses - Members	2,015,000	2,913,627
Seminar Related Expenses - Students	700,000	1,298,298
Foundation Day Expenses	203,324	213,716
Coaching Classes Expenses	6,400,000	5,055,104
Gmcs Expenses	557,597	1,659,252
Orientation Expenses	711,073	1,888,131
ITT -Computer Lab Expenses	500,000	765,501
Advance ITT -Computer Lab Expenses	500,000	485,509
Journal & Newsletter	40,000	44,700
Other Expenses	500,000	628,750
Prior Period Expenses	90,000	70,112
Student Association other expenses	-	24,191
Meeting Expenses	-	170,024
Certificate Course Expenses	-	31,368
Examination Expenses	-	1,140,556
Campus Expenses	-	36,967
Audit Fees	-	171,000
Staff welfare	-	131,845
Purchase Accounts	-	24,540
Opening Stock	-	171,538
<b>Total Expenditure</b>	<b>26,678,994</b>	<b>29,555,302</b>
<b>Actual Expenditure exceeding the Budget</b>		
<b>Amount in Rs.</b>		<b>2,876,309</b>
<b>In %</b>		<b>11%</b>



**PUNE BRANCH OF WESTERN INDIA REGIONAL COUNCIL  
OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
ICAI BHAWAN, BIBWEWADI, PUNE - 411 037, MAHARASHTRA, INDIA**

**BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2021**

(Amount in Rs.)

	ICAI_Pune_WIRC_New		ICAI_Pune_WIRC_New	
	as at 31-Mar-2021		as at 31-Mar-2020	
<b>Sources of Funds:</b>				
<b>Capital Account -11</b>		<b>126733014.47</b>		<b>126394111.30</b>
Reserves & Surplus -1101	126733014.47		126394111.30	
Earmarked Funds -110102	61022569.97		60683666.80	
Reserves -110101	65710444.50		65710444.50	
<b>Loans (Liability)</b>				
<b>Current Liabilities -12</b>		<b>2792125.62</b>		<b>5499588.00</b>
Duties & Taxes -1201	193588.00		266809.00	
Direct Tax -120101	196188.00		264209.00	
Labour Laws -120103	-2600.00		2600.00	
Sundry Creditors -1203	996681.62		1515159.00	
Expenses Payable -Parties-120303	494604.62		1514421.00	
Expenses Payable -Staff-120301	502077.00		738.00	
Fees Received in Advance -1204	678025.00			
FRA-Others-120405	678025.00			
Other Liabilities -1205	75408.00		1462532.00	
Other Payable -120502	75408.00		1462532.00	
Provisions -1206	848423.00		2255088.00	
Provisions for Expenses -120601	848423.00		2255088.00	
<b>Branch / Divisions -13</b>		<b>33328074.49</b>		<b>28035754.89</b>
Branch/Division Transfer-1301	-0.20		570474.00	
Exam Form Current A/c -130102			940.00	
Publication Current A/c -130101	-0.20		569534.00	
Inter Head Balances - BS-61	33328074.69		27465280.89	
Inter Head - BS-6101	33328074.69		27465280.89	
Building Grant -610104	24840981.30		43611256.30	
Capital Grant -610102	6112583.00		6112583.00	
Current Account -610117	688677.79		-22485172.41	
Library Grant -610103	226614.00		226614.00	
Regional Intra-Inter Unit A/c -610127	1459218.60			
<b>Suspense A/c -14</b>				
<b>Excess of expenditure over income</b>		<b>-1723015.56</b>		
<i>Opening Balance</i>				
<i>Current Period</i>	-3228556.56		12487379.67	
<i>Less: Transferred</i>	1505541.00		12487379.67	
<b>Total</b>		<b>161130199.02</b>		<b>159929454.19</b>

**BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2021**

(Amount in Rs.)

	ICAI_Pune_WIRC_New as at 31-Mar-2021	ICAI_Pune_WIRC_New as at 31-Mar-2020
<b>Application of Funds:</b>		
<b>Fixed Assets-21</b>	<b>45614490.60</b>	<b>48674834.31</b>
Capital Work In Progress-2103		126060.00
Capital Work In Progress-Others-210302		126060.00
Tangible Assets-2101	45614490.60	48548774.31
Airconditioner-210103	573593.81	674816.81
Computer-210109	1141502.99	2572916.72
Electrical Installation & Fittings-210102	1609495.51	1606385.92
Furniture & Fixtures-210104	3006015.76	2909011.05
Land & Building-210101	36649525.70	37960342.16
LIFTS-210105	906385.01	1007094.23
Office Equipment-210106	1727971.82	1818207.42
<b>Investments-22</b>	<b>106196529.33</b>	<b>95726591.57</b>
Earmarked Investment-2202	35150253.44	32086190.12
Earmarked Investment-Main A/c-220201	574316.12	544739.96
Earmarked Investment & Others-220202	34575937.32	31541450.16
General Investment-2201	71046275.89	63640401.45
General Investment-FD with Bank-220101	71046275.89	63640401.45
<b>Current Assets-23</b>	<b>9319179.09</b>	<b>15528028.31</b>
Closing Stock	50885.00	171537.87
Deposits (Asset)-2301	582500.00	582500.00
Security Deposit-230101	582500.00	582500.00
Loans & Advances (Asset)-2302	204619.75	138309.83
Other Advances-230203	70000.00	47000.00
Prepaid Expenses-230202	134619.75	91309.83
Sundry Debtors-2303	-1159.00	-323444.00
Receivables-230301	-1159.00	-323444.00
Cash-in-Hand-2304	10053.00	28350.00
Cash-230401	10053.00	28350.00
Bank Accounts-2305	6636088.73	12654905.80
Bank - Building-230508	458683.65	445629.65
Bank - Courses-230507	3332024.59	9384540.76
Bank - Main Account-230501	2845380.49	2824735.39
Other Assets-2306	1591812.79	2041428.79
Other Receivable-230603	5212.00	7077.00
TDS Receivable-230606	1586600.79	2034351.79
Publication Stock-2307	244378.82	234440.02
Stock-230701	244378.82	234440.02
<b>Total</b>	<b>161130199.02</b>	<b>159929454.19</b>

**As per our Report of Even Date**

Sd/-

For G. B. Rathi &amp; Co.

Chartered Accountants

FRN: 126498W

CA. Bhagyashree Kankaria

Partner

M.No.158084

UDIN : 21158084AAAAEK1647

Sd/-

CA. Sameer Ladda

(Chairman/Treasurer)

Sd/-

CA. Kashinath Pathare

(Vice Chairman/Secretary)

Place : Pune

Date :06/05/2021

**BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2021**

(Amount in Rs.)

Particulars	ICAI_Pune_WIRC_New 1-Apr-2020 to 31-Mar-2021		ICAI_Pune_WIRC_New 1-Apr-2019 to 31-Mar-2020	
<b>Trading Account:</b>				
<b>Sales Accounts-31</b>		<b>66690.36</b>		<b>689682.97</b>
Publication Sales-3101	66690.36		689682.97	
Publication Income-310101	66690.36		689682.97	
<b>Direct Incomes-32</b>		<b>20030662.45</b>		<b>55279733.18</b>
Fees Received-3201	15052230.00		40394350.00	
Class Room Training Income-320104	15052230.00		40394350.00	
Income Support Services-3204	1574881.70		2201902.38	
Income Support Services-320401	1574881.70		2162802.38	
Income Support Services-Exempt-320402			39100.00	
Operating Income-3203	6600.00		10852.00	
Advertisement Income-320304	2100.00		6352.00	
Journal Subscription-320303	4500.00		4500.00	
Seminars Participation Fees-3202	3396950.75		12672628.80	
Seminar Income-320201	3396950.75		12672628.80	
		20097352.81		55969416.15
<b>Cost of Sales :</b>		<b>25619253.51</b>		<b>50331088.38</b>
Opening Stock	171537.87		1872089.19	
Add: Purchase Accounts-41	24539.80		-1042552.88	
Less: Closing Stock	50885.00		171537.87	
	145192.67		657998.44	
<b>Direct Expenses-42</b>	<b>25474060.84</b>		<b>49673089.94</b>	
Employee Benefit Expenses-4202	5643570.04		5086780.66	
Salary,Pension & Other Allowances-420201	5511725.00		4942316.00	
Staff Welfare-420203	131845.04		144464.66	
Operating Expenses-4204	15340448.72		28221163.76	
Audit Fees-420420	171000.00		54000.00	
Campus Expenses-420405	36966.70		444095.45	
Certificate Course Expenses-420404	31368.00		537734.40	
Class Room Training - Adv ITT-420425	485509.13		3439770.00	
Class Room Training - GMCS-420414	1659252.35		6618801.00	
Class Room Training - ITT-420416	765500.52		2141494.00	
Class Room Training - Orientation-420415	1888130.72		5212125.00	
Coaching Class expenses-420417	5055104.34		6429039.14	
Examination Expenses-420402	1140556.00			
Journal Subscription Expenses-420401	44700.00			
Meeting Expenses-420419	170024.31		51483.34	
Other Expenses-420423	1155662.47		960962.58	
Postage and Telephone-420407	78207.27		98754.21	
Professional Expenses-420413	75200.00		41754.37	
Rent Rates & Taxes-420408	1155860.00		1116911.00	
Repair & Maintenance-420411	977803.41		799220.53	
Technology Expenses-420406	420592.50		204351.74	
Travelling & Conveyance-420409	29011.00		70667.00	
Printing and Stationery-4203	64401.10		85063.50	
Printing & Stationery-420301	64401.10		85063.50	
Seminar and Programs-4201	4425640.98		16280082.02	
CA Day-420103	213716.02		80877.00	
Convocation-420106			32130.00	
Seminar Expenses-420101	1779907.48		6477056.92	
Seminar Students Exp-420102	1298298.05		7168610.68	
Sports & Tournament-420105	1104006.43		2465757.42	
Yoga Day-420104	29713.00		55650.00	
<b>Gross Profit :</b>		<b>-5521900.70</b>		<b>5638327.77</b>

**BALANCE SHEET AND INCOME & EXPENDITURE STATEMENT AS ON 31.03.2021**

(Amount in Rs.)

Particulars	ICAI_Pune_WIRC_New 1-Apr-2020 to 31-Mar-2021		ICAI_Pune_WIRC_New 1-Apr-2019 to 31-Mar-2020	
<b>Income Statement:</b>				
<b>Indirect Incomes -33</b>		<b>4099819.00</b>		<b>4518913.20</b>
Other Income -3301	4099819.00		4518913.20	
Interest Received on Investment -330101	3797638.50		4479547.94	
Other Income -330104	302180.50		39365.26	
<b>Inter Head Balances - IE-51</b>		<b>2078689.11</b>		<b>6341791.00</b>
Inter Head - IE-5101	2078689.11		6341791.00	
BOS Related Grants Grant -510114	961449.11		5347969.00	
Commission on Publication A/c -510112	40.00		5322.00	
Staff & Admin Exp Grant -510104	1117200.00		988500.00	
		656607.41		16499031.97
<b>Indirect Expenses -43</b>		<b>3885163.97</b>		<b>4011652.30</b>
Depreciation -4301	3885163.97		4011652.30	
Depreciation-Tangible Assets -430101	3885163.97		4011652.30	
<b>Excess of Income over Expenditure :</b>		<b>-3228556.56</b>		<b>12487379.67</b>

Sd/-  
For G. B. Rath & Co.  
Chartered Accountants  
FRN: 126498W  
CA. Bhagyashree Kankaria  
Partner  
M.No.158084  
UDIN : 21158084AAAAEK1647

Sd/-  
CA. Sameer Ladda  
(Chairman/Treasurer)

Sd/-  
CA. Kashinath Pathare  
(Vice Chairman/Secretary)

Place : Pune  
Date :06/05/2021

**PUNE BRANCH OF WIRC OF ICAI**  
**Fixed Assets Schedule**

PARTICULARS	Rate	GROSS BLOCK			DEPRECIATION AND AMORTISATION			NET BLOCK		(Amount in Rs.)
		COST AT 01/04/2020	ADDITIONS	Op. Cost of ADJUSTMENT	COST AS AT 31/03/2021	01-04-2020	Depreciation	Op. Cost of ADJUSTMENT	31-03-2021	
<b>A. Tangible Assets:</b>										
01. Land - Free Hold	0%	1,19,22,923.28	-	-	1,19,22,923.28	-	-	-	-	1,19,22,923.28
02. Land- Lease Hold	0%	-	-	-	-	-	-	-	-	-
03. Buildings	5%	4,12,09,332.87	-	-	4,12,09,332.87	1,51,71,913.99	13,10,816.46	-	-	2,60,37,418.88
04. Electric Installations & Fix.	10%	41,62,512.00	1,70,424.59	-	43,32,936.59	25,56,126.08	1,67,315.00	-	1,64,82,730.45	2,60,37,418.88
05. Computers	60%	79,18,318.72	1,61,376.27	-	80,79,694.99	53,45,402.00	15,92,790.00	-	27,23,441.08	16,06,385.92
06. Air Conditioners	15%	28,00,823.50	-	-	28,00,823.50	21,26,006.69	1,01,223.00	-	69,38,192.00	25,72,916.72
07. Furniture & Fixtures	10%	73,93,826.00	4,17,224.00	-	78,11,050.00	44,84,814.95	3,20,219.29	-	22,27,229.69	6,74,816.81
08. Lifts	10%	11,72,982.38	-	-	11,72,982.38	1,65,888.15	1,00,709.22	-	48,05,034.24	29,09,011.05
09. Office Equipments	15%	59,77,900.01	2,01,855.40	-	61,79,755.41	41,59,692.59	2,92,091.00	-	2,66,597.37	10,07,094.23
10. Vehicles	20%	-	-	-	-	-	-	-	44,51,783.59	18,18,207.42
11. Library Books	100%	4,06,132.00	-	-	4,06,132.00	-	-	-	-	-
12. Furniture WIP	10%	1,26,060.00	-	1,26,060.00	-	4,06,132.00	-	-	4,06,132.00	1,26,060.00
<b>B. Intangible Asset:</b>										
01. Software		10,00,865.00	-	-	10,00,865.00	10,00,865.00	-	-	10,00,865.00	-
<b>Total for the Current Year</b>		<b>8,40,91,675.76</b>	<b>9,50,880.26</b>	<b>1,26,060.00</b>	<b>8,49,16,496.02</b>	<b>3,54,16,841.45</b>	<b>38,85,163.97</b>	<b>-</b>	<b>3,93,02,005.42</b>	<b>4,56,14,490.60</b>
<b>Previous Year</b>		<b>7,95,57,731.42</b>	<b>45,33,944.34</b>	<b>-</b>	<b>8,40,91,675.76</b>	<b>3,14,05,189.16</b>	<b>40,11,652.30</b>	<b>-</b>	<b>3,54,16,841.45</b>	<b>4,86,74,834.31</b>

## PUNE BRANCH OF WIRC OF ICAI

## Trial Balance

Particulars	ICAI_Pune_WIRC_New 1-Apr-2020 to 31-Mar-2021		ICAI_Pune_WIRC_New 1-Apr-2019 to 31-Mar-2020	
	Closing Balance		Closing Balance	
	Debit	Credit	Debit	Credit
<b>Capital Account-11</b>	<b>126733014.47</b>		<b>126394111.30</b>	
Reserves & Surplus-1101	126733014.47		126394111.30	
<b>Current Liabilities-12</b>	<b>2600.00</b>	<b>2794725.62</b>	<b>38902.00</b>	<b>5538490.00</b>
Duties & Taxes-1201	2600.00	196188.00		266809.00
Sundry Creditors-1203		996681.62	38902.00	1554061.00
Fees Received in Advance-1204		678025.00		
Other Liabilities-1205		75408.00		1462532.00
Provisions-1206		848423.00		2255088.00
<b>Fixed Assets-21</b>	<b>45614490.60</b>		<b>48674834.31</b>	
Capital Work In Progress-2103			126060.00	
Tangible Assets-2101	45614490.60		48548774.31	
<b>Investments-22</b>	<b>106196529.33</b>		<b>95726591.57</b>	
Earmarked Investment-2202	35150253.44		32086190.12	
General Investment-2201	71046275.89		63640401.45	
<b>Current Assets-23</b>	<b>9442250.96</b>	<b>2419.00</b>	<b>17557523.63</b>	<b>328944.00</b>
Opening Stock	171537.87		1872089.19	
Deposits (Asset)-2301	582500.00		582500.00	
Loans & Advances (Asset)-2302	204619.75		138309.83	
Sundry Debtors-2303	1260.00	2419.00	5500.00	328944.00
Cash-in-Hand-2304	10053.00		28350.00	
Bank Accounts-2305	6636088.73		12654905.80	
Other Assets-2306	1591812.79		2041428.79	
Publication Stock-2307	244378.82		234440.02	
<b>Branch / Divisions-13</b>	<b>1973994.20</b>	<b>35302068.69</b>	<b>25988503.53</b>	<b>54024258.42</b>
Branch/Division Transfer-1301	0.20			570474.00
Inter Head Balances- BS-61	1973994.00	35302068.69	25988503.53	53453784.42
<b>Sales Accounts-31</b>		<b>66690.36</b>		<b>689682.97</b>
Publication Sales-3101		66690.36		689682.97
<b>Purchase Accounts-41</b>	<b>91250.00</b>	<b>66710.20</b>	<b>326075.12</b>	<b>1368628.00</b>
Branch Transfer Publication-4102	91250.00	66710.20	326075.12	1368628.00
<b>Direct Incomes-32</b>		<b>20030662.45</b>		<b>55279733.18</b>
Fees Received-3201		15052230.00		40394350.00
Income Support Services-3204		1574881.70		2201902.38
Operating Income-3203		6600.00		10852.00
Seminars Participation Fees-3202		3396950.75		12672628.80
<b>Direct Expenses-42</b>	<b>25477420.84</b>	<b>3360.00</b>	<b>49673538.98</b>	<b>449.04</b>
Employee Benefit Expenses-4202	5643570.04		5086780.66	
Operating Expenses-4204	15343808.72	3360.00	28221612.80	449.04
Printing and Stationery-4203	64401.10		85063.50	
Seminar and Programs-4201	4425640.98		16280082.02	
<b>Indirect Incomes-33</b>		<b>4099819.00</b>		<b>4518913.20</b>
Other Income-3301		4099819.00		4518913.20
<b>Indirect Expenses-43</b>	<b>3885163.97</b>		<b>4011652.30</b>	
Depreciation-4301	3885163.97		4011652.30	
<b>Inter Head Balances- IE-51</b>		<b>2078689.11</b>		<b>6341791.00</b>
Inter Head- IE-5101		2078689.11		6341791.00
Profit & Loss A/c		1505541.00	12487379.67	
<b>Grand Total</b>	<b>192683699.90</b>	<b>192683699.90</b>	<b>254485001.11</b>	<b>254485001.11</b>



## Pune Branch of WIRC of ICAI

### Significant Accounting Policies and Notes forming part of the Financial Statements for the year ended 31.03.2021

#### i. Background Information

Pune Branch of WIRC of ICAI is a Branch of Institute of Chartered Accountants of India which is set up under an act of Parliament. Pune Branch has been set up in the year 1962. Pune Branch is currently serving around 8000+ CA Members and caters needs of 20,000+ CA Students in an around vicinity of Pune.

#### ii. Basis of Preparation and Use of Estimates:

The Financial Statements are prepared in accordance with the Indian GAAP and Indian Accounting Standards under the historical cost convention on accrual basis except Capital Grants and Library Grants which are accounted for on receipt basis as per the Accounting Manual for Branches of Regional Council of ICAI.

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that, affect the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year-end. Although these estimates are based upon management's best knowledge of current events and actions, actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

#### iii. Format of Presentation of Financial Statements:

Balance Sheet, Income & Expenditure Statement, Trial Balance "AS GENERATED FROM ONLINE TALLY" (Tally Format).

#### iv. Inventories

Inventories are stated at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. First in First Out method is used for valuation of Inventory.

#### v. Revenue Recognition

Revenues are recognized in accordance with the Accounting Standard on Revenue Recognition (AS – 9). Accordingly, wherever there are uncertainties in the ascertainment/ realization of income, the same is not accounted for.

Revenue Grant and Other Income are recognized as and when accrued.

Capital and library grant are accounted for on receipt basis as per the Accounting Manual for Branches of Regional Council of ICAI.

In the books of accounts, the Interest earned on Earmarked Fund Investment is credited to the respective Earmarked Fund Account as per the Accounting Manual for Branches of Regional Council.

Due to COVID-19 outbreak, the situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the Covid-19 which may be different from that estimated as at the date of approval of the financial results. The Pune Branch will continue to closely monitor any material changes arising of future economic conditions and impact on its activities. In first half year of the year, there was temporary ceasing of operations which has resulted in decline in various activities resulting in lowering of revenues and profitability and reduced economic activity.

**vi. Fixed Assets, Intangible Assets, and Capital Work in Progress:**

Fixed Assets are stated at cost including allocated costs or valuation less accumulated depreciation or impairment if any. Direct cost relating to development or construction of new asset are capitalized and grouped under capital asset until the same is ready for use. Capital Work in Progress comprises of cost of fixed asset not yet ready for their intended use at the reporting date.

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

Capital work-in-progress includes the cost of fixed assets that are not ready for intended use at the Balance sheet date and advances paid to acquire capital assets before the Balance sheet date

**vii. Depreciation:**

Freehold land is not depreciated. Cost of leasehold land is amortized over the primary lease period. Depreciation on all other tangible fixed assets are provided on a written down value method based on the estimated useful life at the following rates as approved by the Council of the institute.

Building	5%
Computers	60%
Office Equipment	15%
Electrical Fittings	10%
Lift	10%
Furniture and Fixtures	10%
Library Books	100%

Depreciation on additions is provided on the written down value method at the rates prescribed by the Council on pro-rata basis.

In case of Intangible Assets, the cost of Intangible Assets is amortized on a straight-line basis over their estimated useful life of three years.

**viii. Investments**

Current investments are carried at lower of cost and fair value, which is determined for each individual investment. Long-term investments are carried at cost less any other than temporary diminution in value, determined separately for each individual investment. Cost includes related expenses such as commission/brokerages etc.

Interest to the extent of difference between cost of investment and maturity value is accrued on pro rata basis. Profit or loss on sale of investments is recognized to the extent of interest not accrued in the year of such sale.

**ix. Provisions**

A provision is recognized when the Institute has a present obligation as a result of a past event; it is probable that outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

**x. Impairment of Assets**

The carrying amounts of the Branch's assets including intangible assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. In the opinion of the management, if any such indications exist, the assets recoverable amount is estimated, as the higher of the net selling price and the value in use. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reinstated at the recoverable amount subject to a maximum of depreciable historical cost.

The Pune Branch has made detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments and trade receivables. Based on current indicators of future economic conditions, the Pune Branch expects to recover the carrying amount of these assets.

**xi. Income Tax Provision**

Exemption in respect of Income Tax has been granted under- Section 10 (23) (iv) of the Income Tax Act 1961 at the Institute Head Office level. Hence no provision for Income Tax, Deferred Tax Asset / Liability is considered necessary at the Branch level.

**xii. Inclusion of Transactions of Student Association (WICASA)**

From Financial Year 2016-17 as per Head Office communications, the financial transactions of the Student Association (WICASA) are treated as transactions of the Branch only and are recorded and accounted for in the books of accounts of the Branch. Accordingly, Financial Statements of the current Financial Year includes the effect of transactions of Student Association (WICASA).

**xiii. Seminar Income – Members**

In addition to above the grant received from the Head Office for few seminars has been credited to Income Support Service as per HO instructions after implementation of GST. On account of these changes, the Seminar Income – members and Seminar Expenses – members have been reduced as compared to earlier financial year.

**xiv. Income Support Services**

After implementation of Goods and Service Tax, the Head Office has instructed to park all the reimbursement of the costs to the Branch as applicable to Income Support Services ledger to identify them separately for arriving out GST liability.

**xv. Goods and Service Tax (GST)**

The GST Registration has been obtained by the Head Office State wise and no individual Registration has been obtained for the Branch. The Branch has complied applicable GST provisions as per the guidance from Head Office with respect to collection, reverse charge mechanism, eligible and ineligible input tax credit etc. As centralized GST registration has been obtained for the state, the Branch complies applicable GST provisions on behalf of Head Office and all the transactions with respect to GST are finally routed through Inter head Balances. The ineligible input tax credit as per the workings by the Branch based on guidance from Head Office has been expensed out and debited to Income and Expenditure Account to the tune of **Rs. 3,09,851.31**

**xvi. Audit Fees and Payment to Auditors**

From FY 2019-20 onwards, The Branch provided for Statutory Audit Fees and Internal Audit Fees during the year because Branch has received communication from the Head Office that the same would be provided in the books of Pune Branch of WIRC of ICAI.

**xvii. Reconciliation of Earmarked Funds to Earmarked Investments:****(Amount in Rs.)**

Sl	Particulars		As at Mar 31, 2021	As at Mar 31, 2020
A	<b>Earmark Funds Liability</b>		<b>6,10,22,569.97</b>	<b>6,06,83,666.80</b>
B	<b>Deduct: on Account of</b>			
	Incorporation of Building 31.03.2018		2,45,63,121.00	2,45,63,121.00
	Purchase the Computer for ITT Lab in current year	40,38,612.92		
	ITT Fund reserve utilization - Depreciation on computer up to 31.03.2020	(15,29,376.00)		
	Depreciation on computer for period 1.04.2020 to 31.03.2021	(15,05,541.00)		
	Utilization for the year*		10,03,695.92	25,09,236.92
	TDS on Interest Income and Others		3,05,499.61	2,76,318.76
	10% of the Surplus for the Year tr to Maintenance Fund			12,48,800.00
C	<b>Earmarked Fund Investments</b>		<b>3,51,50,253.44</b>	<b>3,20,86,190.12</b>

\* As per Email received from head office dated 18<sup>th</sup> October 2019, ITT Reserve will be utilized equivalent to depreciation recorded during the year. Due to this Fixed Asset and ITT reserve will decrease every year.

**xviii. Segment Reporting:**

The Branch prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements. The Branch's activities involve following Segments:

**Amount (in Rs.)**

Particulars	Period ended March 31, 2021	Period ended March 31, 2020
<b>Income/Grant</b>		
Seminar – Members	3,322,519.75	10,685,601.80
Seminar – Students	1,273,869.88	7,280,996.00
ICITSS - Orientation Course	2,857,500.00	9,191,000.00
Advanced MCS Course	3,073,500.00	12,512,500.00
ICITSS - ITT & Advance ITT Course	3,570,100.00	12,234,250.00
Coaching Classes	5,543,830.00	6,456,600.00
<b>Expenses</b>		
Seminar – Members	2,913,626.91	8,998,464.34
Seminar – Students	1,298,298.05	7,168,610.68
ICITSS - Orientation Course	1,888,130.72	5,212,125.00
Advanced MCS Course	1,659,252.35	6,618,801.00
ICITSS - ITT & Advance ITT Course	1,251,009.65	5,581,264.00
Coaching Classes	5,055,104.34	6,429,039.14

**xix. Prior Period Expenses:**

Breakup of prior period expenses as below:

Particulars	Amt in Rs.
Catering Expenses	4,900/- Dr.
Coaching Repairs and Maintenance	10,443/- Dr.
Repairs and Maintenance	12,647/- Dr.
Xerox Charges	3,662/- Dr.
ITT Catering Expenses	38,460/-Dr.

**xx. Previous Year Comparatives**

The figures for the previous year have been regrouped and reclassified, wherever necessary to conform to current year's classification.

Sd/-  
For G. B. Rathi & Co.  
Chartered Accountants  
FRN: 126498W  
CA. Bhagyashree Kankaria  
Partner  
M.No.158084  
UDIN : 21158084AAAAEK1647

Sd/-  
CA. Sameer Ladda  
(Chairman/Treasurer)

Sd/-  
CA. Kashinath Pathare  
(Vice Chairman/Secretary)

Place : Pune  
Date :06/05/2021

**PUNE BRANCH OF WIRC OF ICAI**

**Closing entries to be passed by HO for appropriation of Branch surplus for the F Y 2020-2021**

<b>Sr. No</b>	<b>Particulars</b>	<b>Dr./Cr.</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
1	General Reserves To Income & Expenditure Account ( being Deficit for the year transfer to General Reserve)	Dr	1,723,015.56	1,723,015.56

Sd/-  
For G. B. Rathi & Co.  
Chartered Accountants  
FRN: 126498W  
CA. Bhagyashree Kankaria  
Partner  
M.No.158084  
UDIN : 21158084AAAAEK1647

Sd/-  
CA. Sameer Ladda  
(Chairman/Treasurer)

Sd/-  
CA. Kashinath Pathare  
(Vice Chairman/Secretary)

Place : Pune  
Date :06/05/2021



## Sub-Committees of Pune Branch of WIRC of ICAI for the year 2020-2021



CA. Karan Chandwani



CA. Nandkumar Kadam

1. CPE Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Abhishek Dhamne	Chairman	9890541551	<a href="mailto:abhishekdamne@ssdca.in">abhishekdamne@ssdca.in</a>
2.	CA. Sameer Ladda	Vice Chairman	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
3.	CA. Kashinath Pathare	Member	9890625758	<a href="mailto:kbpathare@gmail.com">kbpathare@gmail.com</a>
4.	CA. Ruta Chitale	Member	8390610136	<a href="mailto:rutachitale@rediffmail.com">rutachitale@rediffmail.com</a>
5.	CA. Karan Chandwani	Co-opted Member	8625001263	<a href="mailto:karandchandwani@icai.org">karandchandwani@icai.org</a>
6.	CA. Nandkumar Kadam	Co-opted Member	8793838615	<a href="mailto:canandkumarkadam@gmail.com">canandkumarkadam@gmail.com</a>



CA. Sachin Miniyaar



CA. Ishwar Yadav

2. Taxation Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Kashinath Pathare	Chairman	9890625758	<a href="mailto:kbpathare@gmail.com">kbpathare@gmail.com</a>
2.	CA. Sameer Ladda	Vice Chairman	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
3.	CA. Ruta Chitale	Member	8390610136	<a href="mailto:rutachitale@rediffmail.com">rutachitale@rediffmail.com</a>
4.	CA. Rajesh Agrawal	Member	9823975174	<a href="mailto:carragrawal@gmail.com">carragrawal@gmail.com</a>
5.	CA. Sachin Miniyaar	Co-opted Member	9422016303	<a href="mailto:sachin@cmco.co.in">sachin@cmco.co.in</a>
6.	CA. Ishwar Yadav	Co-opted Member	8446636643	<a href="mailto:caishwaryadav@gmail.com">caishwaryadav@gmail.com</a>



CA. Sumit Shah



CA. Ameya Dharap

3. Information Technology Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Abhishek Zaware	Chairman	9850834971	<a href="mailto:abhishekwaware@gmail.com">abhishekwaware@gmail.com</a>
2.	CA. Abhishek Dhamne	Vice Chairman	9890541551	<a href="mailto:abhishekdamne@ssdca.in">abhishekdamne@ssdca.in</a>
3.	CA. Amruta Kulkarni	Member	9881434468	<a href="mailto:amrutamkulkarni@gmail.com">amrutamkulkarni@gmail.com</a>
4.	CA. Kashinath Pathare	Member	9890625758	<a href="mailto:kbpathare@gmail.com">kbpathare@gmail.com</a>
5.	CA. Sumit Shah	Co-opted Member	9822840886	<a href="mailto:casumeetshah@gmail.com">casumeetshah@gmail.com</a>
6.	CA. Ameya Dharap	Co-opted Member	9970000481	<a href="mailto:caameya@gmail.com">caameya@gmail.com</a>



CA. Jagdish Dhongde



CA. Vikrant Salunke

4. Newsletter Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Sameer Ladda	Chairman	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
2.	CA. Ruta Chitale	Vice Chairerson	8390610136	<a href="mailto:rutachitale@rediffmail.com">rutachitale@rediffmail.com</a>
3.	CA. Amruta Kulkarni	Member	9881434468	<a href="mailto:amrutamkulkarni@gmail.com">amrutamkulkarni@gmail.com</a>
4.	CA. Abhishek Zaware	Member	9850834971	<a href="mailto:abhishekwaware@gmail.com">abhishekwaware@gmail.com</a>
5.	CA. Jagdish Dhongde	Co-opted Member	9822082166	<a href="mailto:jdhongde@gmail.com">jdhongde@gmail.com</a>
6.	CA. Vikrant Salunke	Co-opted Member	9860999941	<a href="mailto:vikseena@gmail.com">vikseena@gmail.com</a>



CA. Vikas Naikwadi



CA. Amar Deshmukh

### 5. Library Committee

Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Sameer Ladda	Chairman	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
2.	CA. Kashinath Pathare	Vice Chairman	9890625758	<a href="mailto:kbpathare@gmail.com">kbpathare@gmail.com</a>
3.	CA. Amruta Kulkarni	Member	9881434468	<a href="mailto:amrutamkulkarni@gmail.com">amrutamkulkarni@gmail.com</a>
4.	CA. Abhishek Zaware	Member	9850834971	<a href="mailto:abhishekwaware@gmail.com">abhishekwaware@gmail.com</a>
5.	CA. Vikas Naikwadi	Co-opted Member	9850942570	<a href="mailto:cavikasn@gmail.com">cavikasn@gmail.com</a>
6.	CA. Amar Deshmukh	Co-opted Member	8237760006	<a href="mailto:ca.amardeshmukh@gmail.com">ca.amardeshmukh@gmail.com</a>



CA. Kedar Dixit



CA. Lalit Sathe

### 6. Committee for Members in Industry

Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Ruta Chitale	Chairperson	8390610136	<a href="mailto:rutachitale@rediffmail.com">rutachitale@rediffmail.com</a>
2.	CA. Abhishek Zaware	Vice Chairman	9850834971	<a href="mailto:abhishekwaware@gmail.com">abhishekwaware@gmail.com</a>
3.	CA. Amruta Kulkarni	Member	9881434468	<a href="mailto:amrutamkulkarni@gmail.com">amrutamkulkarni@gmail.com</a>
4.	CA. Sameer Ladda	Member	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
5.	CA. Kedar Dixit	Co-opted Member	9850091898	<a href="mailto:kpdxit@bharatforge.com">kpdxit@bharatforge.com</a>
6.	CA. Lalit Sathe	Co-opted Member	9822287525	<a href="mailto:lsathe@gmail.com">lsathe@gmail.com</a>



CA. Vaishnavi Badve



CA. Chaitanya Vakharia

### 7. Students Co-ordination Committee

Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Amruta Kulkarni	Chairperson	9881434468	<a href="mailto:amrutamkulkarni@gmail.com">amrutamkulkarni@gmail.com</a>
2.	CA. Rajesh Agrawal	Vice Chairman	9823975174	<a href="mailto:carragrawal@gmail.com">carragrawal@gmail.com</a>
3.	CA. Sameer Ladda	Member	9850838461	<a href="mailto:samparth@gmail.com">samparth@gmail.com</a>
4.	CA. Abhishek Zaware	Member	9850834971	<a href="mailto:abhishekwaware@gmail.com">abhishekwaware@gmail.com</a>
5.	CA. Vaishnavi Badve	Co-opted Member	9766626990	<a href="mailto:vaishnavibadve@gmail.com">vaishnavibadve@gmail.com</a>
6.	CA. Chaitanya Vakharia	Co-opted Member	9158513331	<a href="mailto:vakharia.chaitanya@gmail.com">vakharia.chaitanya@gmail.com</a>



## Sub-Committees of Pune Branch of WIRC of ICAI for the year 2021 -2022

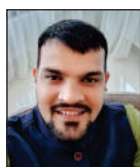


CA. Sachin Miniyaar



CA. Nilay Sanghvi

1. CPE Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Sameer Ladda	Chairman	9850838461	samparth@gmail.com
2.	CA. Kashinath Pathare	Vice Chairman	9890625758	kbpathare@gmail.com
3.	CA. Abhishek Dhamne	Member	9890541551	abhishekdamne@ssdca.in
4.	CA. Ruta Chitale	Member	8390610136	rutachitale@rediffmail.com
5.	CA. Sachin Miniyaar	Co-opted Member	9422016303	miniyaarsachin@gmail.com
6.	CA. Nilay Sanghvi	Co-opted Member	9822353807	nilaysanghvi@nsaca.co.in



CA. Bhavesh Panpaliya



CA. Pranav Mantri

2. Taxation Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Kashinath Pathare	Chairman	9890625758	kbpathare@gmail.com
2.	CA. Sameer Ladda	Vice Chairman	9850838461	samparth@gmail.com
3.	CA. Ruta Chitale	Member	8390610136	rutachitale@rediffmail.com
4.	CA. Amruta Kulkarni	Member	9881434468	amrutamkulkarni@gmail.com
5.	CA. Bhavesh Panpaliya	Co-opted Member	8888755557	bpapaliya@gmail.com
6.	CA. Pranav Mantri	Co-opted Member	9765139069	pranavmantri@gmail.com



CA. Shirish Deshpande



CA. Deepak Sugandhi

3. Information Technology Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Abhishek Zaware	Chairman	9850834971	abhishekwaware@gmail.com
2.	CA. Abhishek Dhamne	Vice Chairman	9890541551	abhishekdamne@ssdca.in
3.	CA. Rajesh Agrawal	Member	9823975174	carragrawal@gmail.com
4.	CA. Ruta Chitale	Member	8390610136	rutachitale@rediffmail.com
5.	CA. Shirish Deshpande	Co-opted Member	9822304988	deshpande.06@gmail.com
6.	CA. Deepak Sugandhi	Co-opted Member	9822034965	deepak@dsugandhi.com



CA. Shobhana Gado



CA. Ashwini Jatkar

4. Newsletter Committee				
Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Ruta Chitale	Chairperson	8390610136	rutachitale@rediffmail.com
2.	CA. Sameer Ladda	Vice Chairman	9850838461	samparth@gmail.com
3.	CA. Amruta Kulkarni	Member	9881434468	amrutamkulkarni@gmail.com
4.	CA. Kashinath Pathare	Member	9890625758	kbpathare@gmail.com
5.	CA. Shobhana Gado	Co-opted Member	9850904581	shobhana.gado@gmail.com
6.	CA. Ashwini Jatkar	Co-opted Member	9881202074	ashwinijatkar@gmail.com



CA. Akshay Kalbhor



CA. Sachin Dherange

### 5. Library Committee

Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Rajesh Agrawal	Chairman	9823975174	carragrawal@gmail.com
2.	CA. Kashinath Pathare	Vice Chairman	9890625758	kbpathare@gmail.com
3.	CA. Ruta Chitale	Member	8390610136	rutachitale@rediffmail.com
4.	CA. Abhishek Zaware	Member	9850834971	abhishekwaware@gmail.com
5.	CA. Akshay Kalbhor	Co-opted Member	9922232727	akshaykalbhor27.ak2@gmail.com
6.	CA. Sachin Dherange	Co-opted Member	9527234904	sachindherange@hotmail.com



CA. Karan Chandwani



CA. Nikhil Naikwadi

### 6. Committee for Members in Industry

Sr. No.	Name	Designation	Contact No.	Email Id
1.	CA. Abhishek Dhamne	Chairman	9890541551	abhishekdhamne@ssdca.in
2.	CA. Abhishek Zaware	Vice Chairman	9850834971	abhishekwaware@gmail.com
3.	CA. Ruta Chitale	Member	8390610136	rutachitale@rediffmail.com
4.	CA. Sameer Ladda	Member	9850838461	samparth@gmail.com
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6.	CA. Nikhil Naikwadi	Co-opted Member	9423574153	nikhilnaikawadi@gmail.com



CA. Ali Asgar Attar



CA. Darshana Jain

### 7. Students Co-ordination Committee

Sr. No.	Name	Designation	Contact No.	Email Id
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4.	CA. Abhishek Zaware	Member	9850834971	abhishekwaware@gmail.com
5.	CA. Ali Asgar Attar	Co-opted Member	9406121552	aliasgarattar52@gmail.com
6.	CA. Darshana Jain	Co-opted Member	8552995333	darshanajain@icai.org





## Managing Committee Members & Staff Members of Pune Branch of WIRC of ICAI





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