

The Institute of Cost Accountants of India
12, Sudder Street, Kolkata - 700 016.
Budgeted Income & Expenditure Account

Schedule-B

Figures in Lakhs

2015-16			2016-17			PARTICULARS	2018-19				
Actual	Budget	Var %	Actual	Budget	Var %		Proposed	Q1	Q2	Q3	Q4
							Budget	Budget	Budget	Budget	Budget
							Estimate	Estimate	Estimate	Estimate	Estimate
363.97	382.85	(4.93)	471.14	423.36	11.29	Membership Subscription & other Fees	500.00	125.00	125.00	125.00	125.00
4,526.99	4,542.45	(0.34)	4,044.27	3,867.87	4.56	Tuition & other Fees	5,614.00	1,403.50	1,403.50	1,403.50	1,403.50
1,731.00	1,750.70	(1.13)	1,459.25	1,460.00	(0.05)	Examination & other Fees	1,718.00	814.69	23.66	855.15	24.49
276.20	257.00	7.47	348.89	357.93	(2.52)	CAT Course Fees	528.00	132.00	132.00	132.00	132.00
96.42	101.25	(4.77)	8.71	5.00	74.20	CPD Programme & other event Income	120.00	7.50	7.50	2.50	102.50
13.56	23.40	(42.05)	11.10	14.00	(20.71)	Advance Studies Course Fees	210.60	56.30	48.50	56.30	49.50
12.95	13.00	(0.38)	11.09	9.00	23.22	Journal Fees incl. Advertisement	6.00	1.50	1.50	1.50	1.50
2.08	1.16	79.69	1.04	1.20	(13.33)	Publication Income	1.00	0.25	0.25	0.25	0.25
591.63	610.00	(3.01)	476.32	534.33	(10.86)	Interest	430.00	107.50	107.50	107.50	107.50
8.96	12.00	(25.33)	16.34	18.00	(9.22)	Other Income	8.00	2.00	2.00	2.00	2.00
7,623.76	7,693.81	(0.91)	6,848.15	6,690.69	2.35	TOTAL INCOME:	9,135.60	2,650.24	1,851.41	2,685.70	1,948.24
2,250.30	2,270.71	0.90	2,187.64	2,216.96	1.32	Establishment Expenses .	2,432.13	608.03	608.03	608.03	608.03
670.68	662.25	(1.27)	542.94	568.10	4.43	Office Expenses .	527.20	130.55	130.55	130.55	135.55
77.38	70.00	(10.54)	52.33	50.00	(4.66)	Travelling & Conveyance	75.00	18.75	18.75	18.75	18.75
1,089.66	1,130.00	3.57	973.56	1,000.00	2.64	Examination Expenses .	1,000.00	182.50	301.66	182.50	333.34
215.56	198.00	(8.87)	181.34	191.50	5.31	Council, Committee & Board Meetings & Activities Expenses	230.00	57.50	57.50	57.50	57.50
181.60	211.00	13.93	-	10.00	100.00	Election Expenses including Tribunal	10.00	2.50	2.50	2.50	2.50
171.47	162.40	(5.58)	143.27	148.00	3.20	Journal Expenses	94.00	23.50	23.50	23.50	23.50
1,943.99	1,985.76	2.10	1,731.42	1,681.44	(2.97)	Cont. to Regional Council (Share of Fees & Others)	2,806.23	701.56	701.56	701.56	701.56
92.30	97.00	4.85	76.37	77.00	0.82	Membership Subs. to Foreign Bodies	102.00	25.50	25.50	25.50	25.50
39.02	50.00	21.96	20.06	28.11	28.64	Technical Skill Development -Taxation	45.00	11.25	11.25	11.25	11.25
43.44	51.00	14.82	24.16	27.00	10.52	Conference & Meetings International	25.00	6.25	6.25	6.25	6.25
168.61	126.30	(33.50)	31.56	37.00	14.70	CPD Programme & other event expenses	188.09	58.77	17.77	17.77	93.77
12.31	17.05	27.80	14.37	9.10	(57.91)	Advance Studies Course Expenses .	132.50	43.09	24.14	43.14	22.13
412.61	390.00	(5.80)	255.37	357.00	28.47	Coaching Expenses	245.00	70.00	52.50	70.00	52.50
17.92	63.00	71.56	20.85	23.00	9.35	Professional Dev. Expenses .	22.00	5.50	5.50	5.50	5.50
96.26	85.00	(13.25)	13.05	15.00	13.00	Advertisement Expenses	15.00	3.75	3.75	3.75	3.75
8.41	11.10	24.23	6.90	6.50	(6.15)	Research Activities Expenses	22.00	6.75	6.75	4.25	4.25
376.23	235.00	(60.10)	170.32	195.77	13.00	Study Materials Consumed including Prospectus	192.60	48.15	48.15	48.15	48.15
3.62	5.50	34.18	3.15	2.80	(12.50)	Publication Stock Consumed	0.70	0.18	0.18	0.18	0.18
187.82	174.45	(7.66)	220.66	243.35	9.32	CAT Course Expenses	349.10	87.28	87.28	87.28	87.28
11.31	6.80	(66.32)	12.89	6.80	(89.56)	CAT Prospectus & Study Material Consumed	6.80	1.70	1.70	1.70	1.70
628.67	600.00	(4.78)	592.80	520.30	(13.93)	Depreciation	503.86	125.97	125.97	125.97	125.97
-	-	-	27.79	25.26	-	Sundry Assets written off	-	-	-	-	-
8,699.17	8,602.32	(1.13)	7,302.80	7,439.99	1.84	TOTAL EXPENSES:	9,024.21	2,219.02	2,260.73	2,175.57	2,368.90
(1,075.41)	(908.50)		(454.65)	(749.30)		Surplus	111.39	431.23	(409.32)	510.14	(420.66)
42.22	30.00	-	1.94	1.50	-	Prior Period Income	-	-	-	-	-
(45.76)	(36.00)	-	(61.23)	1.10	-	Prior Period Expenses	-	-	-	-	-
(1,078.95)	(914.50)	(17.98)	(513.94)	(746.70)	31.17	Net Surplus	111.39	431.23	(409.32)	510.14	(420.66)