

NOTES ON ACCOUNTS

NOTENO 1 SHARE CAPITAL	
Items	Amount
Authorized Share Capital	
Issued Share Capital	
Subscribed Share Capital	
Subscribed Share Capital	
(-) Less Calls unpaid	
+ Forfeited shares	
	TOTAL
NOTE NO 2 RESERVE AND SURPLUS	
Capital Reserve	
Revenue Reserve Other Reserve	
NOTE NO 3 LONG TERM BORROWINGS	
Bonds/Debentures	
Term Loans and other loans	
Deposits (Payable)	
Lease Finance (Loan)	
Other Loans and Advances	
	TOTAL
NOTE NO 4 OTHER LONG TERM LIABILITIES	
Trade Payable	
Other Long Liabilities	
NOTE NO 5 LONG TERM PROVISIONS	
Provisions for employee benefit	
Other provisions	
NOTE NO 6 SHORT TERM BORROWINGS	
Bank Loans	
Deposit	
Other loans	
Loan from related parties	
	TOTAL
NOTE NO 7 OTHER CURRENT LIABILITIES	
Current maturities of long term debt	
Interest accrued but not due	
Interest accrued and due	
Income received in advance	

Unpaid dividends	
Other payable	
	TOTAL
NOTE NO 8 SHORT TERM PROVISIONS	
Provision for employee benefits	
Other provisions	
NOTE NO 9 TANGIBLE ASSETS	
Land	
Building	
Plant Machinery Equipment	
Furniture Fixture	
Vehicle	
Office Equipment	
	TOTAL
NOTE NO 10 INTANGIBLE ASSETS	
Goodwill	
Brands Trade Marks Mining Rights	
Licenses' software copy rights	
NOTE NO 11 NON CURRENT INVESTMENT	
Investment in Equity	
Investment in Preference shares	
Investment in Government securities	
Other current investment	
	TOTAL
NOTE 12 LONG TERM LOANS AND ADVANCES	
Security deposits	
Loans and advances to related parties	
Other loans and advances	
NOTE NO 13 OTHER NON CURRENT ASSETS	
Long term-Trade Receivables	
Other non- current liabilities	
NOTE NO 14 CURRENT INVESTMENT	
Investment in Equity	
Investment in Preference shares	
Investment in Government securities	
Other current investment	
NOTE NO 15 INVENTORIES	

Raw materials	
Work in progress	
Finished Goods	
Stock in trade Stores and spare parts	
	TOTAL
NOTE NO 16	TRADE RECEIVABLES
(Debtors)	
Good	
Doubtful, Bad	
(-) Provision for Bad debts	
NOTE NO 17	CASH AND EQUIVALENTS
Balance with banks	
Cash in hand	
Bank deposit less than 6 months	
NOTE NO 18	SHORT TERM LOANS AND ADVANCES
Security deposits	
Loans and advances to related parties	
Other loans and advances	
Secured, Unsecured etc	
NOTE NO 19	CONTINGENT LIABILITIES

REVENUE FROM OPERATIONS (Profit and Loss Account)

NOTE NO 20	REVENUE FROM OPERATIONS
Sale of product	
Sale of services	
Other operating revenue	
(-) Excise Duty	
NOTE NO 21	OTHER INCOME
Interest Income	
Dividend Income	
Other operating Income	

	TOTAL
NOTE NO 22 EMPLOYEE BENEFITS EXPENSES	
Salaries and wages	
Provident fund	
Staff Welfare Expenses	
NOTE NO 23 FINANCE COST	
Interest Expenses	
Borrowing Cost	
NOTE NO 24 OTHER EXPENSES	
Power and fuel	
Consumption of stores spare parts	
Rent	
Repairs to building	
Repairs to Machinery	
Insurances	
Taxes	
Other Expenses	
Payments to Auditors	
	TOTAL

PRIVATE CIRCULATION DEPT. OF ACCOUNTANCY BHONSALA MILITARY COLLEGE, NASHIK