

## **Business Plan**

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## **Purpose and Application**

The business plan allows the college to plan its operations for the fiscal year within the framework outlined in the strategic plan. The business plan identifies to the public and to the government the operational outcomes that the college expects to achieve in the identified year. The Ministry of Training, Colleges and Universities uses the information provided in college business plans to advise and inform government planning and policy-making.

Section 8 of [O. Reg.34/03](#) under the [Ontario Colleges of Applied Arts and Technology Act, 2002](#) specifies that colleges are to make the business plan available to the public and to submit it to the Minister. Section 9 addresses the requirement for a balanced budget.

This operating procedure, which applies to all colleges, sets out the minimum requirements of an annual business plan and a deficit recovery plan. The business plan is due June 30 of each year.

## **Requirements**

Each college is to prepare a business plan each fiscal year consistent with the vision, core businesses, and goals established in the strategic plan. The college is to determine the appropriate format for the business plan so that it appropriately reflects local culture and circumstances.

Consistent with the Multi-Year Accountability Agreement (MYAA) framework, the Business Plan, Strategic Plan and Annual Report are to reflect the commitments and results agreed to and signed by the Minister and each respective college board of governors.

Audited Financial Statements, Annual Reports, Strategic Plans and Business Plans are to be submitted separately unless so directed by the Minister (O.Reg. 34/03, sec. 8(1)).

Colleges with subsidiaries, whether they be for-profit, not-for profit, or foundations, are to ensure that these subsidiaries fully comply with the reporting requirements of the *Minister's Binding Policy Directive on Entrepreneurial Activities* (eg. those subsidiaries are to provide annually a budget, annual report and audited financial statements per the requirements of the memorandum of understanding between the subsidiary and the college).

The business plan focuses on the college's operations and is to include the following information with respect to the fiscal year for which it is prepared:

- A statement of the operational outcomes and their relationship to the Multi-Year Accountability Agreement (MYAA), strategic plan, including entrepreneurial activities.
- Identify the goals and objectives still to be achieved as identified in the MYAA and elsewhere.
- A description of the major actions the college will take during the year to achieve those operational outcomes.
- A description of any significant factors outside the control of the college that are likely to affect the achievement of its outcomes.
- A description of how the college will know that it has achieved its outcomes at the end of the year.
- The budget for the year.

A college's need to protect its competitive position is recognized. The college will need to balance the need for transparency with the protection of proprietary information.

The CEO (i.e., president) is to report periodically, as established by the board of governors, during the course of the fiscal year to the board of governors on results achieved with respect to the business plan. Where the appropriate performance is not being achieved, the board of governors is to ensure that corrective action is taken.

## Budgets

Colleges are required to submit an annual budget by June 30 of each year, as well as an interim year-end projection based on November 30 financial balances by January 8 of each year.

Both the annual budget and the interim year-end projection are to follow the format of the attached tables in Appendix A. The budget, which in normal circumstances is expected to be balanced, is to include:

- Key assumptions, including projected enrolment and grants.
- Capital and operating requirements.
- Projected in-year surplus/deficit.

Accumulated operating reserves may be accessed as a revenue source to balance expenditures with revenue sources. Each college should strive to maintain accumulated operating reserves (a fund set aside from accumulated surpluses without the impact of accruals) that will be available for carrying out business activities in the future.

Both the annual budget and interim year-end projections are to be approved by the board of governors.

### **Publication of Business Plan**

The business plan is to be made available to the public, including by posting it on the college web site and by allowing people who do not have Internet access to obtain the plan at no cost. Complete copies of the business plan are to be provided to the College Compensation and Appointments Council and to the Higher Education Quality Council of Ontario.

### **Submission of Business Plan**

The college's business plan, approved by the board of governors, is to be emailed to the Postsecondary Accountability Branch Director, Ministry of Training, Colleges and Universities at [colleges.branch@ontario.ca](mailto:colleges.branch@ontario.ca) by June 30 of each year. This email is to include the location of the business plan on the college's website.

For further information regarding this operating procedure, click on the Contact link to consult with the appropriate [ministry contact](#), listed in the Contacts section on the web site.

### **Deficit Recovery Plan**

The board of governors is to ensure that the college balances its budget every year, as stipulated in Section 9 of [O. Reg. 34/03](#).

If it appears that the college will not balance its annual budget and that an accumulated deficit is unavoidable in the opinion of the board, the approval of the Minister is required as stipulated in Section 9 of [O. Reg. 34/03](#). A recovery plan covering the time period (normally two successive years) needed to eliminate an accumulated deficit is to be included along with the request as specified in the Minister's Binding Policy Directive [Governance and Accountability Framework](#)

An accumulated surplus/deficit is defined under this operating procedure to be the amount determined from the aggregate of the unrestricted net assets and internally restricted net assets balances (a positive amount indicates a surplus and a negative

amount indicates a deficit) that appears or is expected to appear on the year-end financial statements, prepared in accordance with generally accepted accounting principles (GAAP).

Internally restricted net assets that are clearly identified in the financial statements as scholarships, bursaries, or student financial assistance are treated as net assets held for endowments and are not included in the determination of a surplus/deficit.

#### Procedure to Obtain Minister's Approval

1. The chair of the board of governors is to write to the Minister seeking approval for the college to budget and operate with an accumulated deficit for the fiscal year in question. The request for approval is to be accompanied by the business plan for the fiscal year and a recovery plan for eliminating the deficit.
2. College staff are to consult with ministry staff to seek guidance related to the development of the recovery plan.
3. The college is expected to undertake all necessary measures, as part of its recovery plan, to eliminate its accumulated deficit.
4. Upon receipt of written approval for budgeting with an accumulated deficit from the Minister, the college is to report back to the ministry during the deficit recovery period on a regular basis as outlined in the approval letter.

#### Summary of Responsibilities

##### **Colleges of Applied Arts and Technology**

The college is responsible for:

- Developing and implementing the business plan in accordance with the MYAA, the budget and the recovery plan, as required.
- Ensuring that the business plan fulfills the requirements of this operating procedure.
- Submitting the business plan to the ministry by June 30 of each year.
- Ensuring that the business plan is made available to the public.
- Monitoring performance against the MYAA and the business plan, reporting back on that performance in the annual report, and taking appropriate action.

**Ministry of Training, Colleges and Universities**

The ministry is responsible for:

- Using business plans and MYAAs to advise and inform government planning and policy-making.
- Providing guidance to colleges regarding the development of recovery plans.
- Advising the Minister on deficit recovery plans.
- Monitoring a college's progress in the elimination of an accumulated deficit.
- Working with the college system or individual colleges to facilitate corrective action where provincial priorities or expected outcomes are not being achieved.

## Appendix A

FOR THE PERIOD: (INPUT PERIOD COVERED)

PREPARED BY: (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Account Number/ Cluster	Account Name	Account grouping	GRE amount	Closing balance	Additions / Receipts	Interest	Transfer to Statement of Operations	Disposal or Adjustment	Opening balance As per Audited statement
<b>1</b>	<b>Assets</b>			0					
<b>11</b>	<b>Cash and Cash Equivalents</b>			0					
111xx	Cash ( including short term Investments)	11101 to 11103							
11104	Short Term Investment - MTM adj.	11104							
112&113	Inventory and Assets Held for Sale	11205 to 11220, 11305							
<b>12</b>	<b>Accounts Receivable</b>			0					
121xx	Other Accounts Receivable	12101, 12103, 12104, 12199, 12210, 12215							
12102	Grants Receivable	12102, 12205		0					
	Non GRE								
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
<b>13</b>	<b>Other Current Assets</b>			0					
131	Inventory for Consumption	13105 to 13120							
139	Other Current Assets			0					
139xx	All other current assets	13901 to 13997, 13999							
13998	MTM Adjustments - Other Financial Assets	13998							
<b>14</b>	<b>Other Long Term Assets</b>			0					
141	Other Long Term Assets			0					
14101	Long Term Investments	14101							
14102	Loans and Advances Receivable	14102, 10104							
14103	Other Long Term Receivables	14103, 14105, 14199		0					
	Non GRE								
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
143	Investments			0					
14310	Investments - Greater than 90 Days < 1 year	14310							
14315	Investments - Greater than 1 year	14315							
14320	Investments - Mark to Market Adjustment	14320							
<b>15</b>	<b>Capital Assets</b>			0	0	0	0	0	0
151	Land	15101 to 15106							
152	Site Improvements	15201 to 15205							
153	Building	15301 to 15305							
154	Furniture and Equipment	15401 to 15405							
155	IT	15501 to 15505							
156	Construction in Progress (CIP)	15601 to 15606							
159	Other Capital Assets	15901 to 15905							
<b>16</b>	<b>Accumulated Amortization</b>			0	0	0	0	0	0
162	Accum Amort - Site Improve	16201 to 16204							
163	Accum Amort - Bldg	16301 to 16304							
164	Accum Amort - Furniture & Equipment	16401 to 16404							
165	Accum Amort - Info Tech	16501 to 16504							
169	Accum Amort - Other Capital Asset	16901 to 16904							

**1.0 Governance and  
Accountability**
**Business Plan**
**Operating Procedure**

FOR THE PERIOD: (INPUT PERIOD COVERED)

PREPARED BY: (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Account Number/ Cluster	Account Name	Account grouping	GRE amount	Closing balance	Additions / Receipts	Interest	Transfer to Statement of Operations	Disposal or Adjustment	Opening balance As per Audited statement
<b>2</b>	<b>Liabilities</b>			<b>0</b>					
<b>21</b>	<b>Bank Indebtedness</b>			<b>0</b>					
21101	Bank indebtedness	21101							
<b>22</b>	<b>Accounts Payable and Accrued Liabilities</b>			<b>0</b>					
22101	Accounts Payable and Accrued Payroll & Vaca	22101 + 22102 + 22103							
22104	Accrued Interest on Debt	22104							
22105	Current Portion of Long Term Public Debt	22105							
22106	Current Portion of Capital Leases	22106							
22107	Current Portion of Long Term Non-Public Debt	22107		<b>0</b>					
	Non GRE								
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
22108	Grants Payable and Repayable(GRE)	22108		<b>0</b>					
	Non GRE								
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
221xx	All Other AP & Accrued Payables	22109 + 22110 + 22111							
<b>23</b>	<b>Deferred Revenue</b>			<b>0</b>					
231	Non-GRE	23101 to 23109 (Except 23108)							
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
23108	DR - MTM Adjustments	23108							
232	Deferred Tuition Revenue	23201 to 23299							
<b>24</b>	<b>Other Liabilities</b>			<b>0</b>					
241xx	Other Long Term Liabilities	24102, 24105, 24199							
24106	Other Liability from Derivatives - MTM adj.	24106							
242xx	Obligations for Retirement Benefits	24201 to 24211							
<b>25</b>	<b>Restricted Contributions</b>			<b>0</b>					
251	Non-GRE	25101 to 25108 (Except 25107)							
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
25107	Restricted Contributions - MTM Adjustments	25107							
<b>26</b>	<b>Deferred Capital Contributions</b>			<b>0</b>					
261	Non-GRE	26101 to 26108 (except 26107)							
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
26107	DCC - MTM Adjustments	26107							
<b>28</b>	<b>Debt</b>			<b>0</b>					
281xx	Public Debt Excluding Foreign Exchange Gain	28101 to 28103							
282xx	Non-Public Debt Excluding Foreign Exchange	28201 to 28203		<b>0</b>					
	Non GRE								
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
28301	Unamortized Foreign Exchange Gains/Losses	28301							

**1.0 Governance and  
Accountability**
**Business Plan**
**Operating Procedure**

**FOR THE PERIOD:** (INPUT PERIOD COVERED)

**PREPARED BY:** (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Account Number/ Cluster	Account Name	Account grouping	GRE amount	Closing balance	Additions / Receipts	Interest	Transfer to Statement of Operations	Disposal or Adjustment	Opening balance As per Audited statement
<b>3</b>	<b>Net Asset</b>			<b>0</b>					
<b>31</b>	<b>Unrestricted Net Assets</b>			<b>0</b>					
31101	Unrestricted Net Assets	31101							
311ee	Vacation, Sick Leave, Future Employee Benefits	31102 + 31103 + 31104							
31105	Financial Instruments Adjustment	31105							
311xx	Other Adjustments to Equity	31106 + 31107							
<b>32</b>	<b>Internally Restricted Net Assets</b>			<b>0</b>					
32101	Internally Restricted Net Assets	32101							
<b>33</b>	<b>Investment in Capital Assets</b>			<b>0</b>					
33101	Invested in Capital Assets								
<b>34</b>	<b>Endowments</b>			<b>0</b>					
341xx	Endowments (other than MTM adjustments)	34101 to 34105							
	GRE amount - Input GRE Number & Name								
	GRE amount - Input GRE Number & Name								
	Insert rows above for add'l GRE's								
34106	Endowment Contribution - MTM Adjustments	34106							

**END OF STATEMENT OF FINANCIAL POSITION**

**STATEMENT OF OPERATIONS (Budget & Interim Reporting)**

**FOR COLLEGE:** (INPUT COLLEGE NAME)  
**FOR THE PERIOD:** (INPUT PERIOD COVERED)

**PREPARED BY:** (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Action	FH / Cons	Account Number	Account Name	Account grouping	GRE Amount	Account Total	Sub-Class Total	Class Total
			<b>Revenues</b>					
		<b>4</b>	<b>Revenues</b>					0
		<b>41</b>	<b>Grant Revenue</b>				0	
Req		41104	Grants - Other	41104				
Req		41105	Grants - Operating	41105		0		
			Non GRE					
			GRE amount - Input GRE Number & Name					
			GRE amount - Input GRE Number & Name					
			Insert rows above for add'l GRE's					
Req		41106	Grants - Capital	41106		0		
			Non GRE					
			GRE amount - Input GRE Number & Name					
			GRE amount - Input GRE Number & Name					
			Insert rows above for add'l GRE's					
		41205	Provincial Operating Grant - Repayment of Prior Year	41205		0		
			Non GRE					
			GRE amount - Input GRE Number & Name					
			GRE amount - Input GRE Number & Name					
			Insert rows above for add'l GRE's					
		41210	Provincial Capital Grants - Repayment of Prior Year	41210		0		
			Non GRE					
			GRE amount - Input GRE Number & Name					
			GRE amount - Input GRE Number & Name					
			Insert rows above for add'l GRE's					
		<b>42</b>	<b>Tuition and Other Student Fees</b>				0	
Req		42100	Tuition summary	42101 TO 42199				
		42201	Non-Tuition Incidental Fees summary	42201				
Req		<b>43</b>	<b>Ancillary Revenue</b>				0	
		43000	Ancillary Revenue summary	43101 to 43299				
		<b>49</b>	<b>Other Revenue (Sub-Class)</b>				0	
		49100	Service Fees summary	49101 to 49193				
		49200	Donations summary	49201 to 49299				
Req		49300	Gain/Loss on Sale of Assets/Inventory summary	49301 to 49599				
Req		49900	Other Revenue (general) summary	49901, 49903, 49907, 49908, 49999				
Req		49902	Investment/Interest Income	49902, 49906				
		49904	Amortization of Deferred Capital Contributions	49904		0		
			Non GRE					
			GRE amount - Input GRE Number & Name					
			GRE amount - Input GRE Number & Name					
			Insert rows above for add'l GRE's					
		49905	Unrealized gain/loss - MTM Adjustment	49905				

**STATEMENT OF OPERATIONS (Budget & Interim Reporting)**
**FOR COLLEGE:** (INPUT COLLEGE NAME)

**FOR THE PERIOD:** (INPUT PERIOD COVERED)

**PREPARED BY:** (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Action	FH / Co ns	Account Number	Account Name	Account grouping	GRE Amount	Account Total	Sub- Class Total	Class Total

**Expenses**

<b>5</b>	<b>Expenses</b>							0
<b>51</b>	<b>Salaries &amp; Wages</b>						0	
51100	Salaries & Wages- Academic summary	51101 to 51122						
51200	Salaries & Wages- Administrative summary	51201 to 51220						
51300	Salaries & Wages- Support summary	51301 to 51320						
<b>52</b>	<b>Employee Benefits</b>						0	
52100	Employee Benefits - Academic - summary	52101 to 52139 (Exclude 52131)						
52200	Employee Benefits- Administrative summary	52201 to 52239 (Exclude 52231)						
52300	Employee Benefits- Support summary	52301 to 52339 (Exclude 52231)						
52131	Benefits - Academic - CAAT Pension	52131						
52231	Benefits - Administrative - CAAT Pension	52231						
52331	Benefits - Support - CAAT Pension	52331						
52900	Employee Future Benefits	52901 to 52905						
<b>53</b>	<b>Supplies &amp; General Admin</b>						0	
53100	Supplies & General Admin summary	53101 to 53199 (Exclude 53111)						
53111	Interest on other than debt	53111						
<b>55</b>	<b>Utilities, Maintenance and Taxes</b>						0	
55100	Utilities summary	55101 to 55114						
55200	Maintenance summary	55201 to 55231						
55300	Taxes summary	55301 to 55303						
<b>56</b>	<b>Furniture &amp; Equipment</b>						0	
56100	Furniture/Equipment Purchases	56101 to 56109						
56200	Furniture/Equipment Rentals	56201 to 56209						
<b>58</b>	<b>Ancillary Services - Expenditures</b>						0	
58000	Ancillary Services - Expenditures summary	58101 to 58299						
<b>59</b>	<b>Other Expense</b>						0	
59200	Flow-Through Expenditures summary	59201 to 59204						
59301	Amortization - Tangible Capital Asset	59301						
59302	Amortization - intangible Capital Asset	59302						
59400	Other Contract Services summary	59401 to 59403						
59900	Student Assistance summary	59902, 59903, 59904						
59905	Long Term Debt Interest	59905						
59906	Marked to Market - Loss	59906						
59999	Other Miscellaneous Expenses summary	59999						

**(Surplus)/Deficit**
**Class totals (5 - 4)**
**0**
**END OF STATEMENT OF OPERATIONS**

**STATEMENT OF CAPITAL FUNDING (Budget & Interim Reporting)**

**FOR COLLEGE:** (INPUT COLLEGE NAME)  
**FOR THE PERIOD:** (INPUT PERIOD COVERED)

**PREPARED BY:** (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

FUNDING	ACCOUNTING
---------	------------

**Construction in Progress**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000	10.0000	2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**New Buildings and major Renovation**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000	10.0000	2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**Major Equipment**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000		2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**STATEMENT OF CAPITAL FUNDING (Budget & Interim Reporting)**

FOR COLLEGE: (INPUT COLLEGE NAME)  
FOR THE PERIOD: (INPUT PERIOD COVERED)

PREPARED BY: (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

FUNDING	ACCOUNTING
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**Computer Equipment**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000	10.0000	2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**Furniture and fixtures**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000	10.0000	2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**Other TCA**

Fiscal Year	Funding source	Provincial Grants (Capital)	Provincial Grants (Operating)	Third Party Contribution	Third Party Borrowing	Other source	Additions (Value)	Amount to be capitalized	amount to be expensed	First amortized in (fiscal year)	Amortization periods (No. of Years)	Additional Comments
Sample	FRP	75.0000	2.0000	10.0000	5.0000	8.0000	100.0000	90.0000	10.0000	2008-09	40	
2007-08							0.0000					
2008-09							0.0000					
2009-10							0.0000					
2010-11							0.0000					
2011-12							0.0000					
2012-13							0.0000					
2013-14							0.0000					

**END OF STATEMENT OF CAPITAL FUNDING**

**STATEMENT OF TCA AMORTIZATION (Budget & Interim Reporting)**
**FOR COLLEGE:** (INPUT COLLEGE NAME)

**FOR THE PERIOD:** (INPUT PERIOD COVERED)

**PREPARED BY:** (INPUT NAME, POSITION, DATE, AND PHONE NUMBER)

Accumulated Amortization			
Fiscal Year	Opening Balance accumulated amortization As of April-01  Accumulated Amortization	Expensed for the fiscal year  B = (Z)	Retirement or disposal  C (negative)  D=A+B+C

2007-08	0	0	0
2008-09	0	0	0
2009-10	0	0	0
2010-11	0	0	0
2011-12	0	0	0
2012-13	0	0	0
2013-14	0	0	0

Calculation of In-Year Amortization			
Amortization on opening Book Value  W	Amortization on Addition (1/2 year rule)  X	Amortization on Disposal (1/2 year rule)  Y (negative)	Amortization For the year  Z=W+X+Y

			0
			0
			0
			0
			0
			0
			0

**END OF STATEMENT OF TCA AMORTIZATION**