THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Sangrur, Punjab- 148001
Balance Sheet as at 31st March 2025

(Amount in ₹)

	Particulars	Note	As at March 31, 2025	As at March 31, 2024
I	**SOURCES OF FUNDS**			
	1 Funds			
	(a) Unrestricted Funds			
	i) General Fund	3	97,05,502	1,04,44,716
	ii) Designated/Earmarked Funds	4	(32,88,427)	(32,88,427)
	(b) Restricted Funds	5	-	-
			64,17,075	71,56,289
	2 Non-current liabilities			
	(a) Other long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
	3 Current liabilities			
	(a) Payables	8	-	-
	(b) Other current liabilities	9	8,11,592	1,84,651
	(c) Short-term provisions	7	-	-
			8,11,592	1,84,651
	4 Inter Unit payable	10	1,74,60,712	1,71,04,536
	Total		**2,46,89,379**	**2,44,45,476**
II	**APPLICATION OF FUNDS**			
	1 Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	1,03,86,882	98,64,611
	(ii) Intangible assets	12	-	-
	(iii) Capital work in progress	13 (a)	-	-
	(iv) Intangible asset under development	13 (b)	-	-
	(b) Non-current investments	14 (a)	-	-
	(c) Long Term Loans and Advances	16	-	-
	(d) Other Long-Term assets	17	-	-
			1,03,86,882	98,64,611
	2 Current assets			
	(a) Current investments	14 (b)	1,25,83,140	1,22,10,709
	(b) Inventories	15	-	-
	(c) Receivables	18	-	-
	(d) Cash and bank balances	19	5,60,299	4,91,675
	(e) Short Term Loans and Advances	16	2,54,451	2,40,500
	(f) Other current assets	20	-	-
			1,33,97,890	1,29,42,884
	3 Inter unit Receivable	21	9,04,607	16,37,981
	Total		**2,46,89,379**	**2,44,45,476**

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The accompanying notes 1 to 31 are an integral part of the financial statements

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Sangrur Punjab- 148001
Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

	Particulars	Note	For the year ended 31, 2025	For the year ended 31, 2024
I	**Income**			
	(a) Donations & Grants	22	**24,59,600**	15,93,515
	(b) Fees from Rendering of Services	23	**19,65,448**	15,33,303
	(c) Sale of Publication & other Items	24	-	-
	(d) Income from Restricted funds	25	-	-
	(e) Other Income	26	**7,89,347**	6,46,050
	Total Income (I)		**52,14,395**	37,72,868
II	**Expenses:**			
	(a) Cost of Publications	27	-	-
	(b) Employee benefits expense	28	**98,388**	46,444
	(c) Depreciation and amortization expense	29	**6,06,155**	6,41,879
	(d) Expenses from Restricted funds	30	-	-
	(g) Other expenses	31	**52,49,066**	30,67,100
	Total Expenses (II)		**59,53,609**	37,55,423
III	**Excess of Income over Expenditure for the year [I + II]**		**(7,39,214)**	**17,445**
	Appropriations/Transfer to funds			
	a)			
	b) Maintenance Fund			
	c) Donation received for building			
	d) Balance transferred to General Fund		**(7,39,214)**	17,445
	Total		**(7,39,214)**	17,445

The accompanying notes 1 to 31 are an integral part of the financial statements

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1. **General Information**

Brief about the unit of the Institute

2. **Significant Accounting Policies**

2.01 Basis of Preparation

The financial statements comprising Balance Sheet, Statement of Income and Expenditure, Cash Flow Statement and Notes thereon are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and The Chartered Accountants Act,1949 along with amendments from time to time. Indian GAAP here comprises of the accounting standards and other pronouncements issued by the Institute of Chartered Accountants of India.The financial statements are prepared on historical cost convention,going concern and on accrual basis unless other wise stated. The accounting polices adopted in the preparation of the financial statements are consistent with those followed in the previous year,unless stated otherwise.

2.02 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses of the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from the estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised

2.03 Inventories

Inventories comprise publications, study materials, stationery and other stores. Inventories are valued at the lower of cost based on first in first out method ("FIFO") and the net realisable value after providing for obsolescence and other losses, where considered necessary

Cost includes all charges in bringing the goods to the point of sale, including other levies, transit insurance and incidental charges.

2.04 Cash and cash equivalents

Cash comprises cash on hand Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.05 Cash Flow Statement

Cash flows are reported using the indirect method, whereby net surplus is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Institute are segregated based on the available information.

2.06 Appropriation to Reserves and Allocation to Designated/Earmarked Funds & Restricted Funds

As applicable to the Unit

i) Income from investments of Earmarked Funds is added to Earmarked Funds The income is allocated based on opening balances of the respective earmarked funds on weighted average basis

2.07 Property, Plant and Equipment

Property, Plant and Equipment is recognised when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of Property,Plant and Equipment comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property,Plant and Equipment up to the date the asset is ready for its intended use are also capitalised

2.08 Intangible Assets

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Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. The cost of intangible assets comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use. Subsequent expenditure on intangible assets after its purchase / completion is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

2.09 Capital Work in Progress

Expenditure incurred on construction of assets which is not ready for their intended use is carried at cost less impairment,if any, under Capital Work-in-Progress. The cost includes the purchase cost including import duties, non-refundable taxes,if any,and directly attributable costs.

2.10 Depreciation and amortisation

A) Depreciable amount for assets is the cost of an asset, or other amount substituted as cost.

Depreciation on Property,Plant and Equipment is provided prorata on the written down value method at the following rates as approved by the Council

Class of Property,Plant and Equipment	Rate of Depreciation	
i) Buildings	5%	
ii) Lifts, electrical installations and fittings	10%	(including solar panel installations)
iii) Computers	60%	
iv) Furniture and fixtures	10%	
v) Air conditioners and office equipments	15%	
vi) Vehicles	20%	

vii) Library books purchased during the year are depreciated at 100%

B) Carrying amount of building on Leasehold land is amortised over the lease term.

C) Intangible assets are amortised on straight line method over three years.

2.11 Revenue recognition

The Revenue is recognised as follows:

i) Class room training fee comprises fee received for Management Communication Skills Course ("MCS"), Integrated Course on Information Technology & Soft Skills ("ICITSS"), Advanced Integrated Course on Information Technology & Soft Skills ("AICITSS") and Orientation Programme ("OP") The income for classroom training and coaching classes is recognised when services are rendered and related costs are incurred.

ii) Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.

iii) Grants of Revenue nature from Head Office to be recognised on accrual basis

2.12 Other income

a) Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyor which normally coincide with delivery of goods.

b) Interest Income is recognised on a time apportionment basis

c) Donations,if any, received during the year for buildings are recognised in the year of receipt

2.13 Investment

a) The investments of the unit comprise of short term fixed deposits with scheduled banks domiciled in India

2.14 Foreign Currency Transaction

Transactions in foreign currencies are accounted at the exchange rates prevailing on the date of the transaction

Foreign currency monetary items outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items are carried at historical cost.

Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities are recognised as income or expense in the Statement of Income and Expenditure

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2.15 Employee benefits

As per BHRS Scheme 2022 (if applicable)

2.16 Leases

The Institute classifies the leases as Finance and Operating Lease for accounting and disclosure purposes. The leases where the Institute assumes substantially all the risks and rewards of the ownership are classified as finance leases. The leases where the lessor and not the Institute assumes substantially all the risks and rewards of the ownership are classified as operating leases.

Lease rental under operating leases are recognised in the statement of income and expenditure on straight-line basis over the lease term. In case of Finance Lease, assets are capitalised at lower of fair value of the leased asset and present value of minimum lease payments. The lease payments are apportioned between the finance charge and repayment of lease liability. Leased assets are depreciated over the shorter of lease term or useful life of the asset.

2.17 Impairment of Property, Plant and Equipment and Intangible assets

The carrying value of assets at each balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment recognised. If the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the statement of income and expenditure.

2.19 Provisions and Contingencies

A provision is recognised when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institute, or is a present obligation that arises from past event but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised.

Contingent assets are neither recognised nor disclosed.

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Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 3 General Funds

(Amount in ₹)

Particulars	As at March 31	General	Other than General	Total
Balance at the beginning of the year	2025	1,04,14,812	29,904	1,04,44,716
	2024	1,03,97,367	29,904	1,04,27,271
Add Appropriation from Statement of Income and Expenditure	2025	(7,39,214)		(7,39,214)
	2024	17,445		17,445
Transfer from / (to) General Fund, Other Funds	2025	-	-	-
	2024	-	-	-
Transfer from / (to) Earmarked Funds	2025	-	-	-
	2024	-	-	-
(Utilization)/Addition	2025	-	-	-
	2024	-	-	-
Balance at the end of the year	2025	96,75,598	29,904	97,05,502
	2024	1,04,14,812	29,904	1,04,44,716

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Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	**2025**	**(36,40,677)**	-	-	**3,52,250**	**(32,88,427)**
	2024	**(36,40,677)**	-	-	**3,52,250**	**(32,88,427)**
Appropriation from Statement of Income and Expenditure	2025	-				-
	2024	-				-
Transfer from / (to) Reserves and Surplus	2025	-	-	-	-	-
	2024	-	-	-	-	-
Contribution received / Addition during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	-	-	-	-	-
	2024	-	-	-	-	-
Utilised during the year	2025	-	-	-	-	-
	2024	-	-	-	-	-
Balances at the end of the year	**2025**	**(36,40,677)**	-	-	**3,52,250**	**(32,88,427)**
	2024	**(36,40,677)**	-	-	**3,52,250**	**(32,88,427)**

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Notes forming part of the Financial Statements for the year ended 31 March 2025

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31.	Medals and Prizes	Students Scholarship	Total
Balance at the beginning of the year	**2025**	-	-	-
	2024	-	-	-
Transfer from / (to) Reserves and Surplus	2025	-	-	-
	2024	-	-	-
Contribution received / Addition during the year	2025	-	-	-
	2024	-	-	-
Interest income during the year appropriated through Income and Expenditure	2025	-	-	-
	2024	-	-	-
Utilised during the year	2025	-	-	-
	2024	-	-	-
Balances at the end of the year	**2025**	-	-	-
	2024	-	-	-

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(Amount in ₹)

Note# 6 Other long-term liabilities	As at March 31, 2025	As at March 31, 2024
(a)		
(b)		
Total Other long-term liabilities	-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Provision for employee benefits				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) Other provisions				
(i) Non Capital Expenditure	-	-	-	-
(ii) Provision for Publication Obsolete Stock	-	-	-	-
Total Provisions	-	-	-	-

Note# 8 Payables	As at March 31, 2025	As at March 31, 2024
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
Total payables	-	-

Disclosure relating to suppliers registered under MSMED Act, 2006 based on the information available with the entity Company:

Particulars	As at March 31, 2025	As at March 31, 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year: Principal Interest		
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2025	As at March 31, 2024
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	-	-
b) General Management and Communication Skills	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	-	-
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	-	-
(iv) TDS payable	33,817	10,292
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	7,77,775	1,74,359
Sub-Total (B)	8,11,592	1,84,651
Total Other current liabilities	8,11,592	1,84,651

Note# 10 Inter unit payable	As at March 31, 2025	As at March 31, 2024
(i) Publication Current Account	1,35,580	1,35,580
(ii) Capital Grant Items:		
(a) Building Grant	1,15,53,255	1,15,53,255
(b) Capital Grant	57,71,877	54,15,701
(c) Library Grant	-	-
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
Total Other long-term liabilities	1,74,60,712	1,71,04,536

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Notes forming part of the Financial Statements for the year ended 31 March 2025

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS									
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books	Total
Gross Block										
As at April 01, 2024	26,38,965	-	1,03,97,658	9,55,068	6,12,524	27,20,733	19,74,100	-	3,20,631	1,96,19,679
Additions			1,31,691	14,068	2,84,338	2,13,458	4,38,957		45,915	11,28,426
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023	26,38,965	-	1,03,40,808	8,97,864	6,08,075	26,39,361	19,74,100	-	3,11,371	1,94,10,544
Additions			56,850	57,203	4,449	81,372			9,260	2,09,135
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2025	**26,38,965**	-	**1,05,29,349**	**9,69,135**	**8,96,862**	**29,34,191**	**24,13,057**	-	**3,66,546**	**2,07,48,105**
As at March 31, 2024	**26,38,965**	-	**1,03,97,658**	**9,55,068**	**6,12,524**	**27,20,733**	**19,74,100**	-	**3,20,631**	**1,96,19,679**
Depreciation/Adjustments										
Rate of Depreciation			**5%**	**60%**	**15%**	**10%**	**10%**	**20%**	**100%**	
As at April 01, 2024	-	-	55,59,244	8,91,433	4,17,755	13,60,788	12,05,217	-	3,20,631	97,55,068
Additions			2,45,762	40,096	33,139	1,37,960	1,03,283		45,915	6,06,155
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023	-	-	53,06,087	8,09,647	3,83,384	12,10,291	11,19,786	-	2,81,994	91,13,189
Additions			2,53,157	81,786	34,371	1,50,497	85,431		38,637	6,41,879
Internal Transfer of Assets					-					-
Sale/Discarded Assets										-
As at March 31, 2025	-	-	**58,05,006**	**9,31,529**	**4,50,894**	**14,98,748**	**13,08,500**	-	**3,66,546**	**1,03,61,223**
As at March 31, 2024	-	-	**55,59,244**	**8,91,433**	**4,17,755**	**13,60,788**	**12,05,217**	-	**3,20,631**	**97,55,068**
Net Block										
As at March 31, 2025	**26,38,965**	-	**47,24,343**	**37,606**	**4,45,968**	**14,35,443**	**11,04,557**	-	-	**1,03,86,882**
As at March 31, 2024	**26,38,965**	-	**48,38,414**	**63,635**	**1,94,769**	**13,59,945**	**7,68,883**	-	-	**98,64,611**

Depreciation is provided on the written down value method at the following rates, as approved by the Council

Buildings	5%

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Notes forming part of the Financial Statements for the year ended 31 March 2025

Note # 11 Property, Plant and Equipment

(Amount in ₹)

Air-conditioner and Office Equipments	15%
Lifts, Electrical Installations and Furniture & Fixtures	10%
Vehicles	20%
Computers	60%

Depreciation on additions is provided on monthly pro-rata basis

Library Books are depreciated at the rate of 100% in the year of purchase.

Leasehold Land to be amortized over the lease period

Note	ADDITIONS # :	It comprises assets purchased and capitalised during the year. Only first time capitalisation of assets would be considered in "Row 11". Accordingly, only first time capitalisation of assets from Building WIP should be shown in "Row 11".
Note	INTERNAL TRANSFER OF ASSETS # :	It comprises internal transfer of assets, for example, Office equipment transfered into furniture by 10,000, then the same will be presented in the **"H12"** -10,000 will be shown in office equipment and +10,000 will be shown in furniture in the **"H12"**. Please note that the net effect should be nill.
Note	SALE/DISCARDED OF ASSETS # : Sale/writeoff/discarded of asset	Sale/writeoff/discarded assets will be shown in "Row 17". Please note that the WDV/Cost of the asset will be shown and not selling price.

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 12 Intangible Assets (Computer Software)

Particulars /Assets	Total
Gross Block	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Amortization/Adjustment	
As at April 01, 2024	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2023	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2025	-
As at March 31, 2024	-
Net Block	
As at March 31, 2025	-
As at March 31, 2024	-

Note # 13 Work in Progress

a) **Capital Work in Progress**	**As at March 31, 2025**	**As at March 31, 2024**
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-
b) **Intangible assets under development**	**As at March 31, 2025**	**As at March 31,**

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

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Notes forming part of the Financial Statements for the year ended 31 March 2025

Note# 14 Investments

(Amount in ₹)

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2025		As at March 31, 2024	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity of more than one year			-		-
(ii) Earmarked Bank Deposits more than one year			-		-
Total Non-Current Investments	-	-	-	-	-

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(Amount in ₹)

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	40,000	-
(iv) Advance to other	-	-	-	-
Sub-Total-(a)	-	-	**40,000**	-
(b) Other loans and advances				
(i) Prepaid expenses	-	-	-	-
(ii) Tax deducted at source receivable			1,23,901	1,49,950
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			-	-
(v) Security Deposits	-	-	90,550	90,550
(vi) Balance with government authorities				
Sub-Total-(b)	-	-	**2,14,451**	**2,40,500**
Total (a+b)	-	-	**2,54,451**	**2,40,500**

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(Amount in ₹)

Note# 17 Other Long-Term assets	As at March 31, 2025	As at March 31, 2024
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
Total	-	-

Note# 18 Receivables	As at March 31, 2025	As at March 31, 2024
(a) Receivable from Customers	-	-
(b) Electronic Cash and Credit	-	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
Total	-	-

Note# 19 Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	10,698	8,491
Sub-Total (A)	10,698	8,491
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	5,49,601	4,83,184
Sub-Total (B)	5,49,601	4,83,184
Total (A + B)	5,60,299	4,91,675

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(Amount in ₹)

Note# 20 Other current assets	As at March 31, 2025	As at March 31, 2024
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
i) Interest Accrued-Investment		
ii) Interest Accrued-Fixed Deposits with Banks		
iii) Interest Accrued-Staff		
Total	-	-

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 22 : Donations & Grants		For the year ended 31, 2025	For the year ended 31, 2024
i)	Donations	-	-
ii)	Revenue Grant	-	-
iii)	Special Grant	-	-
iv)	Adhoc Grant	-	-
v)	BOS Related Grants Grant	20,000	1,25,000
vi)	Members Program Grant	-	-
vii)	Income Support	24,39,600	14,68,515
viii)	Expense Support	-	-
Total		**24,59,600**	**15,93,515**

Note # 23 : Fees from rendering of services		For the year ended 31, 2025	For the year ended 31, 2024
i)	Class Room Training :-		
	I Information Technology Training	5,87,160	6,15,225
	II Orientation	7,99,500	4,68,000
	III General Management and Communication Skills	2,01,500	2,47,000
ii)	Revisionary Classes	-	-
iii)	Students Association Fees	-	-
iv)	E-Learning	-	-
v)	Post Qualfication Courses	-	-
vi)	Certificate Courses	-	-
vii)	Campus Interview income	-	-
viii)	Seminar income :-		
	I Members	3,52,288	2,03,078
	II Students	-	-
	III Non members	25,000	-
Total		**19,65,448**	**15,33,303**

Note # 24 : Sale of Publication & other Items		For the year ended 31, 2025	For the year ended 31, 2024
i)	Publications	-	-
ii)	Goods	-	-
iii)	Journal :-		
	I Members	-	-
	II Students	-	-
iv)	Scrap Items	-	-
Total		-	-

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 25 : Income from Restricted funds	For the year ended 31, 2025	For the year ended 31, 2024
i) Interest on Medal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
Total	-	-

Note # 26 : Other Income	For the year ended 31, 2025	For the year ended 31, 2024
a) Interest on Bank Deposit	**7,77,582**	6,46,049
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	-	-
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	-	-
g) Election Income	**10,040**	-
h) Profit on sale of Fixed assets	-	-
i) Expert Advisory Fees	-	-
j) Fee for Filing Disciplinary Cases	-	-
k) Income from Sale of Fixed Asset	-	-
l) Interest on Income Tax Refund	-	-
m) Provision no Longer required written back	-	-
n) Prior Period Income	-	-
o) Miscellaneous Income	**1,725**	1
Total	**7,89,347**	**6,46,050**

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(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2025	For the year ended 31, 2024
A) Purchases of stock-in-trade	-	-
B) Changes in inventories of stock-in trade		
I) Inventories at the beginning of the year:		
II) Inventories at the end of the year:		
(Increase)/decrease in inventories of stock-in-trade (C = I - II)	-	-
Total (A+B)	-	-

Note # 28 : Employee benefits expense	For the year ended 31, 2025	For the year ended 31, 2024
a) Salaries, wages, bonus and other allowances	32,400	2,200
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	65,988	44,244
Total	98,388	46,444

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2025	For the year ended 31, 2024
a) On tangible assets (Refer note 11)	6,06,155	6,41,879
b) On intangible assets (Refer note 12)	-	-
Total	6,06,155	6,41,879

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Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note # 30 : Restricted funds	For the year ended 31. 2025	For the year ended 31. 2024
1 Payment to Medal & prizes Funds	-	-
2 Payment to Student Scholarship Funds	-	-
Total	-	-

Note # 31 : Other Expenses	For the year ended 31. 2025	For the year ended 31. 2024
1 Seminar Expenses:		
i) Members	**26,51,835**	12,85,627
ii) Students	**5,44,151**	1,40,642
2 Class Room Training expenses:		
i) Information Technology Training	**6,42,433**	5,33,680
ii) Orientation	**4,66,737**	2,17,365
iii) General management and Communication Skills	**1,92,729**	2,01,540
3 Revisionary Classes expenses	-	-
4 Meeting expenses	**21,929**	6,270
5 Office expenses	**3,29,826**	1,47,588
6 Power and Fuel	**1,33,652**	76,688
7 Repairs & Maintenance	**1,29,511**	3,63,597
8 Insurance	-	-
9 Rent, Rate & Taxes	-	-
10 Travelling & Conveyance	**25,450**	-
11 Auditor's remuneration	-	48,000
12 Printing and Stationery	**79,447**	29,112
13 Communication expenses	**31,366**	16,991
14 Legal and Professional Fees	-	-
15 Manpower & other services	-	-
16 Advertisement and Publicity	-	-
17 Bank Charges/ Commission	-	-
18 Loss on sale of Property, Plant and Equipment	-	-
19 Loss on foreign exchange transactions (net)	-	-
20 Provision for Doubtful Debts and advance	-	-
21 Provision for Pubn Obsolete Stock	-	-
22 Internet & Web Maintenance Charges	-	-
23 Payments- Earmarked Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
24 Merit Scholarship	-	-
25 Election expenses	-	-
26 GST expenses	-	-
27 Magazines & periodicals	-	-
28 Prior Period expenses	-	-
Total	**52,49,066**	30,67,100

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S.No	Class	Particulars	CY_OP_Bal	CY_TRAN_Bal	CY_CL_Bal	PY_OP_Bal	PY_TRAN_Bal	PY_CL_Bal
A)	Income	INCOME						
1	Income	Donation Receipt	-	-	-	-	-	-
2	Income	Entrance Fee	-	-	-	-	-	-
3	Income	Fellow Admission	-	-	-	-	-	-
4	Income	Associate Membership Fees	-	-	-	-	-	-
5	Income	COP Holder Membership Fees	-	-	-	-	-	-
6	Income	Fellow Membership Fees	-	-	-	-	-	-
7	Income	Others Membership Fees	-	-	-	-	-	-
8	Income	Dropped on Membership fee	-	-	-	-	-	-
9	Income	Firm Income	-	-	-	-	-	-
10	Income	Distance Education	-	-	-	-	-	-
11	Income	Students Registration Fees	-	-	-	-	-	-
12	Income	Examination Fee	-	-	-	-	-	-
13	Income	Students Association Fees	-	-	-	-	-	-
14	Income	Students Association Income	-	-	-	-	-	-
15	Income	Class Room Training Income-ITT	-	5,87,160.00	5,87,160.00	-	-	8,15,225.00
16	Income	Class Room Training Income-Orientation	-	7,99,500.00	7,99,500.00	-	-	4,68,000.00
17	Income	Class Room Training Income-OMCS	-	2,01,500.00	2,01,500.00	-	-	2,47,000.00
18	Income	Class Room Training Income-Coaching	-	-	-	-	-	-
19	Income	Post Qualification Courses Fees	-	-	-	-	-	-
20	Income	Certificate Courses Fees	-	-	-	-	-	-
21	Income	Campus Interview Income	-	-	-	-	-	-
22	Income	Members Journal	-	-	-	-	-	-
23	Income	Students Journal	-	3,52,287.79	3,52,287.79	-	-	2,23,078.20
24	Income	Seminar Income - Members	-	-	-	-	-	-
25	Income	Seminar Income -Students	-	25,000.00	25,000.00	-	-	-
26	Income	Seminar Income - Non members	-	-	-	-	-	-
27	Income	E-Learning Income	-	-	-	-	-	-
28	Income	Publication Income	-	-	-	-	-	-
29	Income	Branch Transfer A/c	-	-	-	-	-	-
30	Income	Publication Free issue	-	-	-	-	-	-
31	Income	Publication Sales	-	777582.00	7,77,582.00	-	-	6,46,040.00
32	Income	Interest Received on Bank Deposit	-	-	-	-	-	-
33	Income	Interest Received on Investment	-	-	-	-	-	-
34	Income	Interest Received on Staff Loan	-	-	-	-	-	-
35	Income	Interest Received on Earmarked Funds-Research Fund	-	-	-	-	-	-
36	Income	Interest Received on Earmarked Funds-Medal & prizes Fund	-	-	-	-	-	-
37	Income	Interest Received on Earmarked Funds-Accounting Research Building Fund	-	-	-	-	-	-
38	Income	Interest Received on Earmarked Funds-Student Scholarship Fund	-	-	-	-	-	-
39	Income	Interest Received on Earmarked Funds-Other Earmarked funds Inv	-	-	-	-	-	-
40	Income	Expert Advisory Fees	-	-	-	-	-	-
41	Income	Fee for Filing Disciplinary Cases	-	-	-	-	-	-
42	Income	Profit on Sale of Investments	-	-	-	-	-	-
43	Income	Journal Advertisement	-	-	-	-	-	-
44	Income	Advertisement Income	-	10,040.00	10,040.00	-	-	-
45	Income	Election Income	-	-	-	-	-	-
46	Income	Profit on sale of Fixed assets	-	-	-	-	-	-
47	Income	Income from Sale of Fixed Asset	-	-	-	-	-	-
48	Income	Interest on Income Tax Refund	-	-	-	-	-	-
49	Income	Provision No Longer required Writback	-	-	-	-	-	-
50	Income	Prior Period Income	-	-	-	-	-	-
51	Income	Non Capital Item Scrap	-	-	-	-	-	-
52	Income	Publication Purging	-	-	-	-	-	-
53	Income	Capital Item Scrap	-	1,724.59	1,724.59	-	-	1.00
54	Income	Other Income	-	-	-	-	-	-
		TOTAL INCOME	-	27,54,794.38	27,54,794.38	-	-	21,79,353.20

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B)	Expenditure	EXPENDITURE						
	1 Expenditure	Salary, Pension & Others Allowances	-	32,400.00	32,400.00	-	-	2,200.00
	2 Expenditure	Contribution Provident Fund & Others	-	-	-	-	-	-
	3 Expenditure	Gratuity expenses	-	-	-	-	-	-
	4 Expenditure	Staff Welfare Expenses	-	65,988.00	65,988.00	-	-	44,244.00
	5 Expenditure	Seminar Expenses for Members	-	26,51,835.48	26,51,835.48	-	-	12,85,427.29
	6 Expenditure	Seminar Expenses for Students	-	5,44,150.52	5,44,150.52	-	-	1,40,642.00
	7 Expenditure	Class Room Training for GMCS	-	1,92,729.08	1,92,729.08	-	-	2,01,540.00
	8 Expenditure	Class Room Training for Orientation	-	4,66,737.00	4,66,737.00	-	-	2,17,368.00
	9 Expenditure	Class Room Training for ITT	-	6,42,433.33	6,42,433.33	-	-	5,32,680.00
	10 Expenditure	Revisionary Class expenses	-	-	-	-	-	-
	11 Expenditure	Meeting Expenses	-	21,929.00	21,929.00	-	-	5,770.00
	12 Expenditure	World Congress of Accountants	-	-	-	-	-	-
	13 Expenditure	Publication Expenses	-	-	-	-	-	-
	14 Expenditure	Consumables Items Expenses	-	-	-	-	-	-
	15 Expenditure	Donation Expenses	-	-	-	-	-	-
	16 Expenditure	Interest Expenses	-	-	-	-	-	-
	17 Expenditure	Assets on finance lease	-	-	-	-	-	-
	18 Expenditure	Loss on foreign exchange transactions (net)	-	-	-	-	-	-
	19 Expenditure	Depreciation for tangible assets	-	8,06,154.77	8,06,154.77	-	-	8,41,979.00
	20 Expenditure	Depreciation for intangible assets	-	-	-	-	-	-
	21 Expenditure	Power and Fuel	-	1,33,652.00	1,33,652.00	-	-	70,658.00
	22 Expenditure	Rent, Rate & Taxes	-	-	-	-	-	-
	23 Expenditure	Repairs & Maintenance	-	1,29,510.78	1,29,510.78	-	-	3,63,596.70
	24 Expenditure	Insurance	-	-	-	-	-	-
	25 Expenditure	Labour Charges	-	-	-	-	-	-
	26 Expenditure	Travelling & Conveyance	-	25,450.00	25,450.00	-	-	-
	27 Expenditure	Audit fees-Statutory	-	-	-	-	-	41,000.00
	28 Expenditure	Audit Fees-Internal	-	-	-	-	-	-
	29 Expenditure	Printing and Stationery	-	79,447.00	79,447.00	-	-	23,112.00
	30 Expenditure	Postage & Telephone	-	31,366.00	31,366.00	-	-	16,991.00
	31 Expenditure	Transportation Charges	-	-	-	-	-	-
	32 Expenditure	Internet & Web Maintenance Charges	-	-	-	-	-	-
	33 Expenditure	Manpower & others services	-	-	-	-	-	-
	34 Expenditure	Legal and Professional Fees	-	-	-	-	-	-
	35 Expenditure	Advertisement	-	-	-	-	-	-
	36 Expenditure	Lunch/Dinner Expenses on Official Occasion	-	-	-	-	-	-
	37 Expenditure	Bank Commission	-	-	-	-	-	-
	38 Expenditure	Merit Scholarship	-	-	-	-	-	-
	39 Expenditure	Loss on sale of Property, Plant and Equipment	-	-	-	-	-	-
	40 Expenditure	Provision for Doubtful Debts and Advance	-	-	-	-	-	-
	41 Expenditure	Payments from Earmarked Funds: Medal & prizes Fund	-	-	-	-	-	-
	42 Expenditure	Payments from Earmarked Funds: Student Scholarship Fund	-	-	-	-	-	-
	43 Expenditure	Payments from Earmarked Funds: Research Fund	-	-	-	-	-	-
	44 Expenditure	Payments from Earmarked Funds: Accounting Research Building Fund	-	-	-	-	-	-
	45 Expenditure	Payments from Earmarked Funds-Other Earmarked funds	-	-	-	-	-	-
	46 Expenditure	GST Expenses	-	-	-	-	-	-
	47 Expenditure	Magazines & periodicals	-	-	-	-	-	-
	48 Expenditure	Prior Period Expenses	-	-	-	-	-	-
	49 Expenditure	Election Expenses	-	-	-	-	-	-
	50 Expenditure	Provision for Pubn Obsolete Stock	-	-	-	-	-	-
	51 Expenditure	Refund of Fee	-	-	-	-	-	-
	52 Expenditure	Others Expenses	-	3,29,824.45	3,29,824.45	-	-	1,17,190.22
	53 Expenditure	Stock	-	-	-	-	-	-
		TOTAL EXPENDITURE	-	59,53,607.41	59,53,607.41	-	-	37,55,423.20

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C)	Income	Inter Head Balances for I&E		24,39,600.36	24,39,600.36			14,63,515.34
	1 Income	Income Support Services	-	-	-	-	-	-
	2 Income	Expense Support Services	-	-	-	-	-	-
	3 Income	CCO Revenue Grant	-	-	-	-	-	-
	4 Income	RC Revenue Admin & PR Grant	-	-	-	-	-	-
	5 Income	Branch Revenue Grant	-	-	-	-	-	-
	6 Income	Branch Special Grant	-	-	-	-	-	-
	7 Income	Branch Adhoc Grant	-	-	-	-	-	-
	8 Income	Branch Commission	-	20,000.00	20,000.00	-	-	1,25,000.00
	9 Income	Branch BoS Related Grant	-	-	-	-	-	-
	12 Income	Branch Members Program Grant	-	-	-			
		TOTAL INTER HEAD BALANCES FOR I&E	-	**24,19,600.36**	**24,19,600.36**	-	-	**17,93,515.34**
	Income Exp	**SURPLUS/DEFICIT (A-B+C)**	-	**(7,39,212.67)**	**(7,39,212.67)**	-	-	**17,445.34**
D)	Liabilities	**LIABILITIES**						
D.I)	Liabilities	**RESERVE AND SURPLUS**						
	1 Liabilities	General Reserve	1,04,14,811.86		1,04,14,811.86	1,03,97,366.52		1,03,97,366.52
	2 Liabilities	PAC TRF to GR A/c	-	(7,39,212.67)	(7,39,212.67)		17,445.34	17,445.34
	3 Liabilities	SURPLUS/DEFICIT						
	4 Liabilities	Profit & Loss A/c (Diff. in Op Balances)						
	5 Liabilities	General Reserve Appropriation of I&E						
	6 Liabilities	General Reserve Additions						
	7 Liabilities	General Reserve Utilization						
	8 Liabilities	Trf Form/To General Reserve						
	9 Liabilities	General Reserve - Trf From Earmarked						
	10 Liabilities	General Reserve Closing Balance	1,04,14,811.86	(7,39,212.67)	96,75,599.19	1,03,97,366.52	17,445.34	1,04,14,811.86
	1 Liabilities	Other Reserves Opening Balance	29,904.00		29,904.00			29,904.00
	2 Liabilities	Other Reserves						
	3 Liabilities	Other Reserves Additions						
	4 Liabilities	Other Reserves Utilization						
	5 Liabilities	Trf From/To Other Reserve						
	6 Liabilities	Other Reserves Trf From Earmarked						
	7 Liabilities	Other Reserves Closing Balance	29,904.00		29,904.00			29,904.00
		TOTAL RESERVE	1,04,44,715.86	(7,39,212.67)	97,05,503.19	1,03,97,366.52	17,445.34	1,04,44,715.86
D.II)	Liabilities	DESIGNATED/EARMARKED FUNDS						
	1 Liabilities	Infrastructure Reserve	(36,40,677.00)		(36,40,677.00)			(36,40,677.00)
	2 Liabilities	[illegible]						
	3 Liabilities	[illegible]						
	4 Liabilities	Infrastructure Reserve Additions						
	5 Liabilities	Infrastructure Reserve Utilization						
	6 Liabilities	Trf From/To Infrastructure Reserve						
	7 Liabilities	Infrastructure Reserve Closing Balance	(36,40,677.00)		(36,40,677.00)			(36,40,677.00)
	1 Liabilities	Research Fund						
	2 Liabilities	Research Fund Contribution						
	3 Liabilities	[illegible]						
	4 Liabilities	Payments from Research Fund						
	5 Liabilities	Research Fund Trf [illegible]						
	6 Liabilities	Research Fund Closing Balance						
	1 Liabilities	[illegible]						
	2 Liabilities	[illegible]						

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