

FINANCIALS

| The Institute Of Chartered Accountants of India Chengalpattu District Branch (SIRC) 1A, Periyalwar Street, Sundaram Colony, East Tambaram, Chennai - 600059 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 | 1,15,36,536 | 1,21,97,258 |
| ii) Designated/Earmarked Funds | | - | - |
| (b) Restricted Funds | | - | - |
| | | 1,15,36,536 | 1,21,97,258 |
| 2 Non-current liabilities | | | |
| (a) Other long-term liabilities | 4 | 6,04,900 | 20,893 |
| (b) Long-term provisions | | - | - |
| | | 6,04,900 | 20,893 |
| 3 Current liabilities | | | |
| (a) Payables | 5 | 7,04,928 | 6,22,425 |
| (b) Other current liabilities | 6 | 4,46,443 | 16,02,914 |
| (c) Short-term provisions | 7 | 64,800 | 1,39,500 |
| | | 12,16,171 | 23,64,839 |
| 4 Inter Unit payable | 8 | 12,31,23,132 | 10,88,10,963 |
| Total | | 13,64,80,739 | 12,33,93,953 |
| II APPLICATION OF FUNDS | | | |
| 1 Non-current assets | | | |
| (a) Property, Plant and Equipment and Intangible assets | | | |
| (i) Property, Plant and Equipment | 9 | 9,91,78,928 | 9,90,12,925 |
| (ii) Intangible assets | | - | - |
| (iii) Capital work in progress | 10 | 1,07,93,263 | 3,91,696 |
| (iv) Intangible asset under development | | - | - |
| (b) Non-current investments | | - | - |
| (c) Long Term Loans and Advances | | - | - |
| (d) Other Long-Term assets | | - | - |
| | | 10,99,72,191 | 9,94,04,621 |
| 2 Current assets | | | |
| (a) Current investments | | - | - |
| (b) Inventories | | - | - |
| (c) Receivables | 11 | 11,10,352 | 1,70,208 |
| (d) Cash and bank balances | 12 | 2,32,56,556 | 2,01,26,037 |
| (e) Short Term Loans and Advances | 13 | 7,81,500 | 14,25,990 |
| (f) Other current assets | 14 | 3,78,864 | 36,180 |
| | | 2,55,27,272 | 2,17,58,415 |
| 3 Inter unit Receivable | 15 | 9,81,276 | 22,30,917 |
| Total | | 13,64,80,739 | 12,33,93,953 |

The accompanying notes 1 to 21 are an integral part of the financial statements
For **Chengalpattu District Branch (SIRC)**

CA Shivachandra Reddy K
Chairman



Place: Tambaram
Date: 14 05 2025

CA Sathish T S
Secretary



CA Aanand P
Treasurer

M. Kuppuswamy PSG & Co LLP
Chartered Accountants
Firm Regn No. 001616S

CA. Varadharajan K
Partner

M.No: 205132

UDIN: 25205132BMLHBZ2032

**The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)**

**1A, Periyalwar Street, Sundaram Colony, East Tambaram, Chennai - 600059
Income and Expenditure Account for the year ended 31st March 2025**

(Amount in ₹)

| Particulars | | Note | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------|--|------|--------------------------------------|--------------------------------------|
| I | Income | | | |
| (a) | Donations & Grants | 16 | 97,59,677 | 31,60,601 |
| (b) | Fees from Rendering of Services | 17 | 1,13,67,018 | 1,38,18,694 |
| (c) | Sale of Publication & other Items | 18 | 7,784 | - |
| (d) | Income from Restricted funds | | - | - |
| (e) | Other Income | 19 | 13,07,473 | 10,89,712 |
| | Total Income (I) | | 2,24,41,952 | 1,80,69,007 |
| II | Expenses: | | | |
| (a) | Cost of Publications | | - | - |
| (b) | Employee benefits expense | | - | - |
| (c) | Depreciation and amortization expense | 20 | 31,22,124 | 26,90,778 |
| (d) | Expenses from Restricted funds | | - | - |
| (e) | Other expenses | 21 | 1,99,80,550 | 1,65,56,908 |
| | Total Expenses (II) | | 2,31,02,674 | 1,92,47,686 |
| III | Excess of Income over Expenditure for the year [I - II] | | (6,60,722) | (11,78,679) |
| | Appropriations/Transfer to funds | | | |
| | Balance transferred to General Fund | | (6,60,722) | (11,78,679) |
| | Total | | (6,60,722) | (11,78,679) |

The accompanying notes 1 to 21 are an integral part of the financial statements

For Chengalpattu District Branch of SIRC of ICAI

CA Shivachandra Reddy K
Chairman



CA Sathish T S
Secretary

T.S. Sathish

CA Aanand P
Treasurer

Aanand P

M. Kuppaswamy PSG & Co LLP
Chartered Accountants
Firm Regn No.001616S



CA. Varadharajan K
Partner

Varadharajan K

Place: Tambaram
Date : 14.05.2025

M.No: 205132
UDIN: 25205132BMLHBZ2032

The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)
1A, Periyalwar Street, Sundaram Colony, East Tambaram, Chennai - 600059

Note #1
General Information

The Chengalpattu District Branch of SIRC of ICAI, established on 14th August 2015, is a constituent branch of the Institute of Chartered Accountants of India. It functions under the guidance of ICAI and SIRC, serving members and students in the region.

The branch organizes CPE programs, student training courses (GMCS, Orientation, ITT/Advanced ITT), SICASA activities, and career counselling initiatives. It operates from its premises at NO.1A, Periyalwar Street, Sundaram Colony, East Tambaram, Chennai.

Note #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 otherwise stated. The accounting policies 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.

Inventories at the year end is Nil.

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

As per HO instruction, Cash Flow Statement is not applicable at the Branch Level.

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

Designated/Earmarked Funds & Restricted Funds is Nil during the year.

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

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.

The Branch has taken on Lease of Land from Railway Land Development Authority (RLDA) during year 2021-22 for a period of 44 years 285 Days. The expenses incurred for land has been amortised over the lease term.

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

2.11 Revenue recognition

The Revenue is recognised as follows:

- 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.
- Seminar fee is recognised as revenue when the Institute renders the related service i.e. when the seminars are conducted.
- Grants of Revenue nature from Head Office to be recognised on accrual basis.

2.12 Other income

- Income from sale of publications and other related items are recognised when the risk and rewards are transferred to the buyer which normally coincide with delivery of goods.
- Interest Income is recognised on a time apportionment basis.

2.13 Investment

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

2.14 Foreign Currency Transaction during the year Nil

2.15 Employee benefits

- a) As per the guidelines, the branch only employs outsourced personnel.
- b) be borne by Head Office and 40% by the Branches. Branch has received bills from the Man power consultants of Head Office towards our share (40%) of expenses for the year. The same has been accounted under Man Power & Other Services.

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

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.

2.18 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.

Provisions: No provisions were required to be recognized during the year, as there were no present obligations resulting from past events for which an outflow of economic resources was probable and a reliable estimate could be made.

Contingent Liabilities: There were no contingent liabilities as at the balance sheet date. Accordingly, no disclosure is required.

Contingent Assets: The Company does not recognize or disclose contingent assets in the financial statements as per the

2.19 Interunit balance subject to reconciliation**2.20** Previous year's figures have been regrouped, reclassified or rearranged wherever necessary, to make them comparable with those of the current period.**2.21** Amount has been rounded off to the nearest rupee

For Chennai District Branch (SIRC)

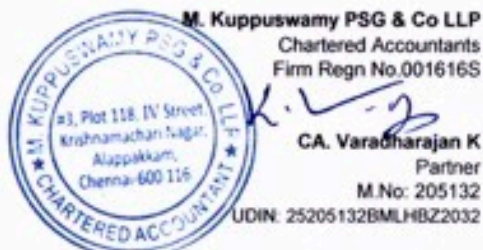
CA Shivachandra Reddy K
Chairman



Place: Tambaram
Date : 14 05 2025

CA Sathish T S
Secretary

CA Aanand P
Treasurer



CA. Varadharajan K
Partner
M.No: 205132
UDIN: 25205132BMLHBZ2032

The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)
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 | 1,21,97,258 | - | 1,21,97,258 |
| | 2024 | 1,33,75,936 | - | 1,33,75,936 |
| Add: Appropriation from Statement of Income and Expenditure | 2025 | (6,60,722) | | (6,60,722) |
| | 2024 | (11,78,679) | | (11,78,679) |
| 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 | 1,15,36,536 | - | 1,15,36,536 |
| | 2024 | 1,21,97,258 | - | 1,21,97,258 |



The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)
Notes forming part of the Financial Statements for the year ended 31 March 2025

Note #4 Other long-term liabilities

(Amount in ₹)

| Other long-term liabilities | As at March 31, 2025 | As at March 31, 2024 |
|-----------------------------------|----------------------|----------------------|
| (a) Retention Money | 6,04,900 | 20,893 |
| Total Other long-term liabilities | 6,04,900 | 20,893 |

Note #5 Payables

| Payables | As at March 31, 2025 | As at March 31, 2024 |
|--|----------------------|----------------------|
| (a) Total outstanding dues of micro, small and medium enterprises | 2,56,128 | - |
| (b) Total outstanding dues of creditors other than micro, small and medium enterprises | 4,48,800 | 6,22,425 |
| Total payables | 7,04,928 | 6,22,425 |

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 | 2,56,128 | - |
| 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. | - | - |



Note #6 Other current liabilities

| 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 | 1,99,500 | 3,72,000 |
| b) Students | - | - |
| c) Non Members | - | - |
| (iv) Post Qualification Courses | - | - |
| (v) Certificate Courses | - | - |
| (vi) Sponsorship | - | - |
| (vii) Journal Subscription | - | - |
| (viii) Others | - | - |
| Sub-Total (A) | 1,99,500 | 3,72,000 |
| (B) Other liabilities | | |
| (i) Payable for Capital Items | - | - |
| (ii) Provident fund and professional tax payable | - | - |
| (iii) Goods and Service tax payable | 1,841 | (17,902) |
| (iv) TDS payable | 2,45,102 | 1,47,520 |
| (v) Security and earnest money deposit | - | - |
| (vi) CABF/CASBF/SV Aiyer fund payable | - | - |
| (vii) Other payables | - | 11,01,296 |
| Sub-Total (B) | 2,46,943 | 12,30,914 |
| Total Other current liabilities | 4,46,443 | 16,02,914 |

Note #7 Provisions

| Provisions | Short term | |
|--|-------------------------|-------------------------|
| | 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 | 64,800 | 1,39,500 |
| (ii) Provision for Publication Obsolete Stock | - | - |
| Total Provisions | 64,800 | 1,39,500 |

Note #8 Inter unit payable

| Inter unit payable | As at March 31, 2025 | As at March 31, 2024 |
|---------------------------------|-------------------------|-------------------------|
| (i) Publication Current Account | - | - |
| (ii) Capital Grant Items: | | |
| (a) Building Grant | 11,47,23,291 | 10,40,04,518 |
| (b) Capital Grant | 59,47,344 | 23,53,948 |
| (c) Library Grant | 1,00,000 | 1,00,000 |
| (d) ITT Centre Grant | 23,52,497 | 23,52,497 |
| (e) Reading Room Grant | - | - |
| (f) Advance for Programs | - | - |
| Total Inter Unit Payable | 12,31,23,132 | 10,88,10,963 |



The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)
 Notes forming part of the Financial Statements for the year ended 31 March 2025

Note #9 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 | - | 10,23,80,962 | - | 22,96,467 | 11,39,967 | 14,67,716 | 14,37,903 | - | 1,00,000 | 10,88,23,014 |
| Additions | | | | 23,38,994 | 8,29,702 | 2,97,500 | | | 49,964 | 35,16,160 |
| Internal Transfer of Assets | | | | | | | | | | - |
| Sale/Discarded Assets | | | | (18,21,883) | | (1,05,038) | (5,21,145) | | | (24,48,066) |
| As at April 01, 2023 | | 10,23,80,962 | | 21,99,636 | 6,42,101 | 13,97,115 | 14,33,603 | | 50,000 | 10,81,03,417 |
| Additions | | | | 96,831 | 4,97,866 | 70,600 | 4,300 | | 50,000 | 7,19,597 |
| Internal Transfer of Assets | | | | | | | | | | - |
| Sale/Discarded Assets | | | | | | | | | | - |
| As at March 31, 2025 | - | 10,23,80,962 | - | 28,13,577 | 19,69,669 | 16,60,178 | 9,16,758 | - | 1,49,964 | 10,98,91,108 |
| As at March 31, 2024 | - | 10,23,80,962 | - | 22,96,467 | 11,39,967 | 14,67,716 | 14,37,903 | - | 1,00,000 | 10,88,23,014 |
| Depreciation/Adjustments | | | | | | | | | | |
| Rate of Depreciation | | | 5% | 60% | 15% | 10% | 10% | 20% | 100% | |
| As at April 01, 2024 | - | 57,86,473 | - | 21,68,377 | 3,68,304 | 6,64,060 | 7,22,875 | - | 1,00,000 | 98,10,089 |
| Additions | | 23,04,516 | | 4,36,776 | 1,68,630 | 90,912 | 71,126 | | 49,964 | 31,22,124 |
| Internal Transfer of Assets | | | | | | | | | | - |
| Sale/Discarded Assets | | | | (18,13,075) | | (68,704) | (3,38,254) | | | (22,20,033) |
| As at April 01, 2023 | | 34,88,257 | | 20,54,008 | 3,03,040 | 5,80,388 | 6,43,616 | | 50,000 | 71,19,311 |
| Additions | | 22,98,216 | | 1,14,369 | 65,264 | 83,672 | 79,257 | | 50,000 | 26,90,778 |
| Internal Transfer of Assets | | | | | | | | | | - |
| Sale/Discarded Assets | | | | | | | | | | - |
| As at March 31, 2025 | - | 80,90,989 | - | 7,92,078 | 5,37,134 | 6,86,268 | 4,55,747 | - | 1,49,964 | 1,07,12,180 |
| As at March 31, 2024 | - | 57,86,473 | - | 21,68,377 | 3,68,304 | 6,64,060 | 7,22,875 | - | 1,00,000 | 98,10,089 |
| Net Block | | | | | | | | | | |
| As at March 31, 2025 | - | 9,42,89,973 | - | 20,21,499 | 14,32,535 | 9,73,910 | 4,61,011 | - | 0 | 9,91,78,928 |
| As at March 31, 2024 | - | 9,65,94,489 | - | 1,28,090 | 7,71,663 | 8,03,656 | 7,15,028 | - | - | 9,90,12,925 |



The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)
 Notes forming part of the Financial Statements for the year ended 31 March 2025

Note #10 Work in Progress

| Capital Work in Progress (Building) | As at March 31, 2025 | As at March 31, 2024 |
|-------------------------------------|----------------------|----------------------|
| Opening Balance | 3,91,696 | 2,11,040 |
| Add: Additions during the year | 1,04,01,567 | 1,80,656 |
| Less: Capitalized during the year | - | - |
| Closing Balance | 1,07,93,263 | 3,91,696 |



**The Institute Of Chartered Accountants of India
Chengalpattu District Branch (SIRC)**

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

Note #11 Receivables

| Receivables | As at March 31, 2025 | As at March 31, 2024 |
|---|-------------------------|-------------------------|
| (a) Receivable from Customers | - | 37,508 |
| (b) Electronic Cash and Credit | - | - |
| (c) Others - Grant Receivable from HO (Pending IUT) | 11,10,352 | 1,32,700 |
| Less: Provision for doubtful receivables | - | - |
| Total | 11,10,352 | 1,70,208 |

Note #12 Cash and Bank Balances

| 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 | 1,771 | 4,011 |
| (c) Cash at Bank | 41,49,885 | 20,93,332 |
| Sub-Total (A) | 41,51,656 | 20,97,343 |
| 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 | 1,91,04,900 | 1,80,28,694 |
| Sub-Total (B) | 1,91,04,900 | 1,80,28,694 |
| Total (A + B) | 2,32,56,556 | 2,01,26,037 |

Note #13 Loans and advances

| Loans and advances | Short Term | |
|--|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| (a) Loans and advances | | |
| (i) Loans to staff | - | - |
| (ii) Advance to staff | - | - |
| (iv) Advance to other | - | - |
| Sub-Total-(a) | - | - |
| (b) Other loans and advances | | |
| (i) Prepaid expenses | 33,165 | 6,49,958 |
| (ii) Tax deducted at source receivable | 1,19,653 | 1,52,672 |
| (iii) GST on advance receivable | - | - |
| (iv) GST input credit receivable | 1,51,822 | 1,46,500 |
| (v) Security Deposits | 4,76,860 | 4,76,860 |
| (vi) Balance with government authorities | | |
| Sub-Total-(b) | 7,81,500 | 14,25,990 |
| Total (a+b) | 7,81,500 | 14,25,990 |



Note #14 Other current assets

| 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 | 3,78,864 | 36,180 |
| 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 | 3,78,864 | 36,180 |

Note #15 Inter units Receivable

| Inter units Receivable | As at March 31, 2025 | As at March 31, 2024 |
|-----------------------------------|-------------------------|-------------------------|
| (a) Current Account - Head office | 3,32,241 | 10,70,547 |
| (b) Exam Form Current A/c | - | - |
| (c) Regional Intra-Inter Unit A/c | 6,49,035 | 11,60,370 |
| (d) Staff Loan Control | - | - |
| Total | 9,81,276 | 22,30,917 |



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Note #16 Donations & Grants

(Amount in ₹)

| Donations & Grants | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-----------------------------|---|---|
| i) Donations | - | - |
| ii) Revenue Grant | 16,69,000 | 9,53,900 |
| iii) Special Grant | - | - |
| iv) Adhoc Grant | - | - |
| v) BOS Related Grants Grant | 10,06,739 | 3,47,982 |
| vi) Members Program Grant | - | - |
| vii) Income Support | 70,83,938 | 18,58,719 |
| viii) Expense Support | - | - |
| Total | 97,59,677 | 31,60,601 |

Note #17 Fees from rendering of services

| Fees from rendering of services | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|---|---|
| i) Class Room Training :- | | |
| I Information Technology Training | 44,00,825 | 38,54,225 |
| II Orientation Programme | 20,73,500 | 25,59,000 |
| III Management and Communication Skills | 27,43,000 | 20,93,000 |
| ii) Revisionary Classes | 11,57,773 | 14,05,117 |
| iii) Students Association Fees | - | - |
| iv) E-Learning | - | - |
| v) Post Qualification Courses | - | - |
| vi) Certificate Courses | - | - |
| vii) Campus Interview income | - | - |
| viii) Seminar income :- | | |
| I Members | 7,48,100 | 21,00,653 |
| II Students | 1,85,920 | 1,12,920 |
| III Non members | 57,900 | 16,93,779 |
| Total | 1,13,67,018 | 1,38,18,694 |



Note #18 Sale of Publication & other Items

| Sale of Publication & other Items | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--|--|--|
| i) Publications | - | - |
| ii) Goods | - | - |
| iii) Journal :- | | |
| I Members | - | - |
| II Students | - | - |
| iv) Scrap Items | 7,784 | - |
| Total | 7,784 | - |

Note #19 Other Income

| Other Income | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--|--|--|
| a) Interest on Bank Deposit | 12,19,969 | 10,89,642 |
| 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 | 9,000 | - |
| h) Profit on sale of Fixed assets | 2,033 | - |
| 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 | 76,471 | 70 |
| Total | 13,07,473 | 10,89,712 |



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Note #20 Depreciation and amortization expense

| Depreciation and amortization expense | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|-----------------------------------|-----------------------------------|
| a) On tangible assets (Refer note 11) | 31,22,124 | 26,90,778 |
| b) On intangible assets (Refer note 12) | - | - |
| Total | 31,22,124 | 26,90,778 |

Note #21 Other Expenses

| Other Expenses | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--|-----------------------------------|-----------------------------------|
| 1 Seminar Expenses: | | |
| i) Members | 12,14,087 | 37,10,383 |
| ii) Students | 46,23,096 | 4,47,636 |
| 2 Class Room Training expenses: | | |
| i) Information Technology Training | 29,49,266 | 22,21,900 |
| ii) Orientation | 9,57,078 | 11,81,230 |
| iii) General management and Communication Skills | 13,62,034 | 10,14,968 |
| 3 Revisionary Classes expenses | 9,78,556 | 11,84,811 |
| 4 Meeting expenses | 6,30,940 | 2,17,958 |
| 5 Office expenses | 3,64,940 | 1,87,263 |
| 6 Power and Fuel | 5,31,746 | 4,83,972 |
| 7 Repairs & Maintenance | 2,84,345 | 2,67,913 |
| 8 Insurance | - | - |
| 9 Rent, Rate & Taxes | 29,26,728 | 27,60,327 |
| 10 Travelling & Conveyance | 86,241 | 1,81,341 |
| 11 Auditor's remuneration | 72,000 | 72,000 |
| 12 Printing and Stationery | 82,171 | 1,01,664 |
| 13 Communication expenses | 26,306 | 26,744 |
| 14 Legal and Professional Fees | 98,000 | 83,000 |
| 15 Manpower & other services | 14,35,408 | 14,43,083 |
| 16 Advertisement and Publicity | - | - |
| 17 Bank Charges/ Commission | 16,044 | 51,286 |
| 18 Loss on sale of Property, Plant and Equipment | 20,138 | - |
| 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 | 1,52,971 | 1,12,270 |
| 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 | 10,89,133 | 8,07,159 |
| 27 Magazines & periodicals | - | - |
| 28 Prior Period expenses | (1,01,267) | - |
| 29 Fixed Assets Write-off | 1,80,589 | - |
| Total | 1,99,80,550 | 1,65,56,908 |

