

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**Karnal Branch of NIRC of ICAI, SCO 24-25, 1ST Floor, Sector 14, Karnal - 132001**  
**Balance Sheet as at 31st March 2025**

(Amount in ₹)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
<b>I SOURCES OF FUNDS</b>			
<b>1 Funds</b>			
(a) Unrestricted Funds			
i) General Fund	3	(1,438,339)	(1,626,964)
ii) Designated/Earmarked Funds	4	33,390	297,784
(b) Restricted Funds	5	-	-
		(1,404,949)	(1,329,180)
<b>2 Non-current liabilities</b>			
(a) Other long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
<b>3 Current liabilities</b>			
(a) Payables	8	177,486	68,624
(b) Other current liabilities	9	-	12,120
(c) Short-term provisions	7	-	-
		177,486	80,744
<b>4 Inter Unit payable</b>	10	36,464,077	36,285,989
<b>Total</b>		<b>35,236,614</b>	<b>35,037,553</b>
<b>II APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	32,307,499	32,244,610
(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	-	-
		32,307,499	32,244,610
<b>2 Current assets</b>			
(a) Current investments	14 (b)	2,431,593	2,301,750
(b) Inventories	15	-	-
(c) Receivables	18	3,600	25,000
(d) Cash and bank balances	19	556,606	243,920
(e) Short Term Loans and Advances	16	35,283	50,210
(f) Other current assets	20	-	-
		3,027,082	2,620,880
<b>3 Inter unit Receivable</b>	21	(97,967)	172,063
<b>Total</b>		<b>35,236,614</b>	<b>35,037,553</b>

-0

-0

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

For P. Chopra & Co.,  
Chartered Accountants  
FRN 004957N

CA Rakesh Jain  
Partner

M No. 087925

PLACE : KARNAL

DATED : 05.05.2025

UDIN : 25087925BMF2D42306



CA Sahil Goel  
TREASURER

CA Manju Lata  
SECRETARY

CA Anuj Bansal  
CHAIRMAN

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

Karnal Branch of NIRC of ICAI, SCO 24-25, 1ST Floor, Sector 14, Karnal - 132001

**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
<b>I Income</b>			
(a) Donations & Grants	22	1,946,399	1,272,777
(b) Fees from Rendering of Services	23	1,413,275	1,056,259
(c) Sale of Publication & other Items	24	-	-
(d) Income from Restricted funds	25	-	-
(e) Other Income	26	163,175	141,907
<b>Total Income ( I )</b>		<b>3,522,849</b>	<b>2,470,943</b>
<b>II Expenses:</b>			
(a) Cost of Publications	27	-	-
(b) Employee benefits expense	28	-	-
(c) Depreciation and amortization expense	29	88,033	108,156
(d) Expenses from Restricted funds	30	-	-
(g) Other expenses	31	3,246,191	2,384,186
<b>Total Expenses ( II )</b>		<b>3,334,224</b>	<b>2,492,342</b>
<b>III Excess of Income over Expenditure for the year [ I + II ]</b>		<b>188,625</b>	<b>(21,399)</b>
<b>Appropriations/Transfer to funds</b>			
a)			
b) Maintenance Fund			
c) Donation received for building			
d) Balance transferred to General Fund		188,625	(21,399)
<b>Total</b>		<b>188,625</b>	<b>(21,399)</b>

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

For P. Chopra & Co.,  
Chartered Accountants  
FRN 004957N

CA Rakesh Jain  
Partner

M No. 087925

PLACE : KARNAL

DATED : 06.05.2025

UDIN : 25087925 BSM F2 D42306



*Sahil Goel*  
CA Sahil Goel  
TREASURER

*M Lata*  
CA Manju Lata  
SECRETARY

*Anuj Bansal*  
CA Anuj Bansal  
CHAIRMAN



Karnal Branch of ICAI, SCO 24-25, 1ST Floor, Sector 14, Karnal - 132001  
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	(1,626,964)	-	(1,626,964)
	2024	(1,605,565)	-	(1,605,565)
Add: Appropriation from Statement of Income and Expenditure	2025	188,625		188,625
	2024	(21,399)		(21,399)
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	(1,438,339)	-	(1,438,339)
	2024	(1,626,964)	-	(1,626,964)



*Balance sheet*

*20/03/25*

*Dr. Chopra*

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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
<b>Balance at the beginning of the year</b>	<b>2025</b> <b>2024</b>	- -	- -	- -	<b>297,784</b> <b>297,784</b>	<b>297,784</b> <b>297,784</b>
Appropriation from Statement of Income and Expenditure	2025 2024	- -	- -	- -	- -	- -
Transfer from / (to)	2025 2024	- -	- -	- -	- -	- -
Reserves and Surplus	2025 2024	- -	- -	- -	- -	- -
Contribution received / Addition during the year	2025 2024	- -	- -	- -	<b>(264,394)</b> -	<b>(264,394)</b> -
Interest income during the year appropriated through Income and Expenditure	2025 2024	- -	- -	- -	- -	- -
Utilised during the year	2025 2024	- -	- -	- -	- -	- -
<b>Balances at the end of the year</b>	<b>2025</b> <b>2024</b>	- -	- -	- -	<b>33,390</b> <b>297,784</b>	<b>33,390</b> <b>297,784</b>

*Sahil Gaur*

*m/ade*

*Shiv*



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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
<b>Balance at the beginning of the year</b>	2025 2024	- -	- -	- -
Transfer from / (to)	2025 2024	- -	- -	- -
Reserves and Surplus	2025 2024	- -	- -	- -
Contribution received /	2025 2024	- -	- -	- -
Addition during the year	2025 2024	- -	- -	- -
Interest income during the year appropriated through Income and Expenditure	2025 2024	- -	- -	- -
Utilised during the year	2025 2024	- -	- -	- -
<b>Balances at the end of the year</b>	2025 2024	- -	- -	- -

*Subin Goyal*

*M. C. H.*

*Arjun*





(Amount in ₹)

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

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) <b>Provision for employee benefits</b>				
(i) Provision for Employee Benefits-Leave Encashment	-	-	-	-
(ii) Provision for Employee Benefits-Gratuity	-	-	-	-
(iii) Provision for Employee Benefits-Pension	-	-	-	-
(b) <b>Other provisions</b>				
(i) Non Capital Expenditure	-	-	-	-
(ii) Provision for Publication Obsolete Stock	-	-	-	-
<b>Total Provisions</b>	-	-	-	-

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	177,486	68,624
<b>Total payables</b>	177,486	68,624

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.	-	-

*mate* *Amey* *Subir Goyal*



(Amount in ₹)

Note# 9 Other current liabilities		As at March 31, 2025	As at March 31, 2024
<b>(A) Fees received in advance</b>			
(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		-	-
<b>Sub-Total (A)</b>		-	-
<b>(B) Other liabilities</b>			
(i) Payable for Capital Items		-	-
(ii) Provident fund and professional tax payable		-	-
(iii) Goods and Service tax payable		-	-
(iv) TDS payable		-	-
(v) Security and earnest money deposit		-	12,120
(vi) CABF/CASBF/SV Aiyer fund payable		-	-
(vii) Other payables		-	-
<b>Sub-Total (B)</b>		-	12,120
<b>Total Other current liabilities</b>		-	12,120

Note# 10 Inter unit payable		As at March 31, 2025	As at March 31, 2024
(i) Publication Current Account			
(ii) Capital Grant Items:		(10,518)	(10,518)
(a) Building Grant			
(b) Capital Grant		34,002,753	34,002,753
(c) Library Grant		2,471,842	2,293,754
(d) ITT Centre Grant		-	-
(e) Reading Room Grant		-	-
(f) Advance for Programs		-	-
<b>Total Other long-term liabilities</b>		36,464,077	36,285,989

*M/ate - Aring* *Subir Goyal*





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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	-	31,735,000	-	903,450	482,644	590,148	79,887	-	-	33,791,129
Additions					150,922					150,922
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023		31,735,000		844,128	417,019	590,148	79,887			33,666,182
Additions				59,322	65,625					124,947
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2025	-	31,735,000	-	903,450	633,566	590,148	79,887	-	-	33,942,051
As at March 31, 2024	-	31,735,000	-	903,450	482,644	590,148	79,887	-	-	33,791,129
Depreciation/Adjustments										
Rate of Depreciation			5%	60%	15%	10%	10%	20%	100%	
As at April 01, 2024	-	-	-	871,274	289,335	335,683	50,227	-	-	1,546,518
Additions				19,306	40,315	25,446	2,966			88,033
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at April 01, 2023				823,011	261,012	307,409	46,931			1,438,363
Additions				48,263	28,323	28,274	3,296			108,156
Internal Transfer of Assets										-
Sale/Discarded Assets										-
As at March 31, 2025	-	-	-	890,580	329,650	361,129	53,193	-	-	1,634,551
As at March 31, 2024	-	-	-	871,274	289,335	335,683	50,227	-	-	1,546,518
Net Block										
As at March 31, 2025	-	31,735,000	-	12,870	303,916	229,019	26,694	-	-	32,307,499
As at March 31, 2024	-	31,735,000	-	32,176	193,309	254,465	29,660	-	-	32,244,610



*Patel's Good*

*20/05/25*



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
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
<b>Gross Block</b>	
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	
<b>As at March 31, 2025</b>	-
<b>As at March 31, 2024</b>	-
<b>Amortization/Adjustment</b>	
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	
<b>As at March 31, 2025</b>	-
<b>As at March 31, 2024</b>	-
<b>Net Block</b>	
<b>As at March 31, 2025</b>	-
<b>As at March 31, 2024</b>	-

**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	-	-
<b>Closing Balance</b>	-	-
<b>b) Intangible assets under development</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>

*Salim Ghal*

*M/pte*

*Amir*



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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	-	-
<b>Closing Balance</b>	-	-

Subin Goyal

MPK

Amey





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
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			-		-
<b>Total Non-Current Investments</b>			-		-

b) 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 for one year			2,431,593		2,301,750
<b>Total Current Investments</b>			2,431,593		2,301,750



*M/20*

*Amg*

*Salim Goud*

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2025

(Amount in ₹)

Note# 15 Inventories (at lower of cost and net realisable value)	As at March 31, 2025	As at March 31, 2024
(a) Publication & Study Materials	-	-
(b) Stationery & Stores	-	-
<b>Total</b>	-	-

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	-	-	-	-
(iv) Advance to other	-	-	-	-
<b>Sub-Total-(a)</b>	-	-	-	-
(b) Other loans and advances	-	-	-	-
(i) Prepaid expenses	-	-	35,283	50,210
(ii) Tax deducted at source receivable	-	-	-	-
(iii) GST on advance receivable	-	-	-	-
(iv) GST input credit receivable	-	-	-	-
(v) Security Deposits	-	-	-	-
(vi) Balance with government authorities	-	-	35,283	50,210
<b>Sub-Total-(b)</b>	-	-	35,283	50,210
<b>Total (a+b)</b>	-	-	35,283	50,210

*Subin Gaur*

*M/101*

*Amey*





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
Notes forming part of the Financial Statements for the year ended 31 March 2025

(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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note# 18 Receivables	As at March 31, 2025	As at March 31, 2024
(a) Receivable from Customers	3,600	25,000
(b) Electronic Cash and Credit	-	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
<b>Total</b>	<b>3,600</b>	<b>25,000</b>

Note# 19 Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
<b>A Cash and cash equivalents</b>		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	4,991	305
<b>Sub-Total (A)</b>	<b>4,991</b>	<b>305</b>
<b>B Other bank balances</b>		
(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	551,615	243,615
<b>Sub-Total (B)</b>	<b>551,615</b>	<b>243,615</b>
<b>Total ( A + B )</b>	<b>556,606</b>	<b>243,920</b>

*Subin Goel*

*M/late*

*Amey*



(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		
<b>Total</b>	-	-

Note# 21 Inter units Receivable	As at March 31, 2025	As at March 31, 2024
(a) Current Account - Head office		
(b) Exam Form Current A/c	58,701	481,882
(c) Regional Intra-Inter Unit A/c	-	-
(d) Staff Loan Control	(156,668)	(309,819)
	-	-
<b>Total</b>	(97,967)	172,063

*Salim Goul* *M/ate* *Amey*





**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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

(Amount in ₹)

<b>Note # 22 : Donations &amp; Grants</b>	<b>For the year ended 31, 2025</b>	<b>For the year ended 31, 2024</b>
i) Donations	-	-
ii) Revenue Grant	657,250	482,450
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	-	40,000
vi) Members Program Grant	-	-
vii) Income Support	1,289,149	750,327
viii) Expense Support	-	-
<b>Total</b>	<b>1,946,399</b>	<b>1,272,777</b>

<b>Note # 23 : Fees from rendering of services</b>	<b>For the year ended 31, 2025</b>	<b>For the year ended 31, 2024</b>
i) Class Room Training :-		
I Information Technology Training	510,250	357,500
II Orientation	591,500	273,000
III General Management and Communication Skills	-	117,000
ii) Revisionary Classes	-	-
iii) Students Association Fees	-	-
iv) E-Learning	-	-
v) Post Qualification Courses	-	-
vi) Certificate Courses	-	-
vii) Campus Interview income	-	-
viii) Seminar income :-		
I Members	311,525	238,722
II Students	-	45,037
III Non members	-	25,000
<b>Total</b>	<b>1,413,275</b>	<b>1,056,259</b>

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

*Subodh Goyal*

*M/ate*

*Amey*



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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

(Amount in ₹)

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

<b>Note # 26 : Other Income</b>	<b>For the year ended 31, 2025</b>	<b>For the year ended 31, 2024</b>
a) Interest on Bank Deposit	155,548	126,995
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	7,627	-
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	-	14,912
<b>Total</b>	<b>163,175</b>	<b>141,907</b>

*Sahil Goyal*

*M. J. K. / J. K. / J. K.*



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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

(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)	-	-
<b>Total (A+B)</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	-	-
b) Contribution to provident and other funds	-	-
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
<b>Total</b>	-	-

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)	88,033	108,156
b) On intangible assets (Refer note 12)	-	-
<b>Total</b>	88,033	108,156

*Subin Goyal* *M/ate* *Amey*





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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	-	-
<b>Total</b>	-	-

Note # 31 : Other Expenses	For the year ended 31, 2025	For the year ended 31, 2024
1 Seminar Expenses:		
i) Members	1,069,115	872,592
ii) Students	3,000	52,324
2 Class Room Training expenses:		
i) Information Technology Training	567,822	240,735
ii) Orientation	305,074	140,923
iii) General management and Communication Skills	-	75,362
3 Revisionary Classes expenses	-	-
4 Meeting expenses	148,152	118,033
5 Office expenses	7,476	117,865
6 Power and Fuel	60,395	49,610
7 Repairs & Maintenance	41,335	18,650
8 Insurance	-	-
9 Rent, Rate & Taxes	491,650	477,000
10 Travelling & Conveyance	13,396	2,880
11 Auditor's remuneration	65,000	55,000
12 Printing and Stationery	230,832	101,229
13 Communication expenses	25,742	20,506
14 Legal and Professional Fees	-	-
15 Manpower & other services	202,100	26,850
16 Advertisement and Publicity	-	-
17 Bank Charges/ Commission	4,178	3,756
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	10,924	10,846
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	-	25
28 Prior Period expenses	-	-
<b>Total</b>	<b>3,246,191</b>	<b>2,384,186</b>

*Salim Ghal*

*M. P. Singh*

*Arjun*

