



Pramod & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jaipur Branch of the Institute of Chartered Accountants of India ("the Branch"), which comprise the Balance Sheet as at **March 31st 2026**, the Statement of Income and Expenditure for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch as at March 31st, 2026 and its surplus for the period then ended.

Basis for Opinion

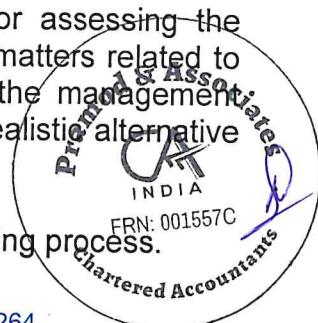
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance and cash flows of the Branch in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Institute's financial reporting process.





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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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Chartered Accountants

Other Matters

Additional details are enclosed in **Annexure-A** and **Annexure-B**.

Report on Other Legal and Regulatory Requirements

Further, we report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion, proper books of account have been kept by the Branch so far as appears from our examination of those books;
- Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For PRAMOD & ASSOCIATES
Chartered Accountants
(FRN. 001557C)



(CA Rachit Maroo)
Partner
Membership No.433365

Place of Signature: Jaipur

Date: 04/06/2026

UDIN: 26433365HRAFS56609

ANNEXURE-A

Additional Observations:

- Consolidated GST returns for Rajasthan was filed by the COE Jaipur appointed as Nodal officer for GST, however separate branch data is not available in returns so as to reconcile accounting books with GST returns of Jaipur branch. Separate data is also not available for the input claimed or not claimed as per eligibility by the COE regarding Jaipur Branch because COE Jaipur is responsible for categorizing input as eligible, ineligible or common.
- Inter Unit Balances in respect of COE Jaipur and DCO Kanpur are reconciled but in respect of Head office and DCO Delhi balances are reconciled for the current period only considering differences in opening balances as there are differences in balances standing since many Previous Years.
- PF/ESI was not deducted on employees those are working on contract basis.
- Notes on Accounts and Disclosure on Accounting Policies are not prepared as per format prescribed by ICAI.
- Tax Deductible at Source (Receivable) of Rs. 19,51,782 under Other Loans and Advances is not reconciled with 26AS since the same is not yet generated for the current year.

For PRAMOD & ASSOCIATES
Chartered Accountants
(FRN. 001557C)

Rachit Maroo

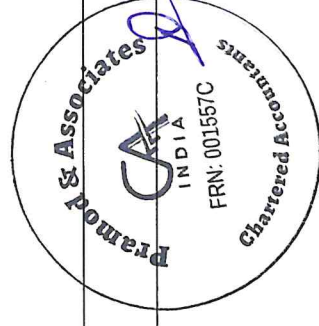


(CA Rachit Maroo)
Partner
Membership No.433365

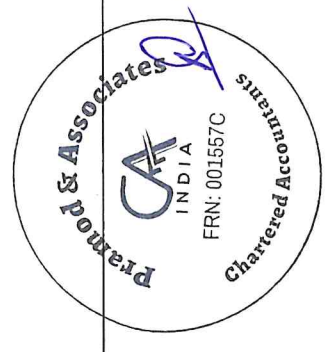
Place of Signature: Jaipur
Date: 04/06/2026

ANNEXURE-B

S.NO	Particulars	Reply
1	Whether books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only	Yes
2	Whether inter unit balances with head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Detail of un-reconciled inters unit balances to be reported.	Inter Unit Balances in respect of COE Jaipur and DCO Kanpur are reconciled but in respect of Head office and DCO Delhi balances are reconciled for the current period only considering differences in opening balances as there are differences in balances standing since many Previous Years.
3(A)	Whether the concerned unit is regular in depositing statutory dues i.e. provident fund, employees' state insurance. TDS, GST and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues on the balance sheet date.	Yes, branch is depositing statutory dues on regular basis. PF and GST compliances are done by H.O and COE, Jaipur respectively.
3(B)	Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.	Yes
4	Whether the concerned unit is complying with the Standard Operating Procedures (SOP). Departure / noncompliance with SOP be reported	Yes
5(A)	Whether the concerned unit is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.	Yes, Fixed assets register maintained in computerized system.
5(B)	Whether Fixed Asset purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as Well	Yes
5(C)	Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.	Yes
5(D)	Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it	Yes



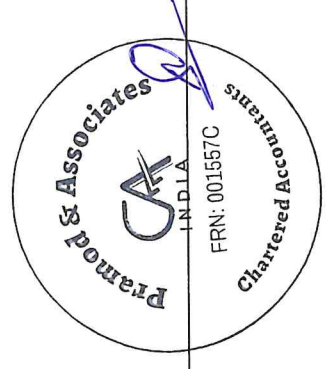
	was sanctioned. Provide details of exception.											
5(E)	Whether the title deeds of immovable properties are held in the name of the institute. If not, provide the details thereof	Yes										
5(F)	In case, the branch is not having its own premise and carrying on its activity from rented / leased premises, verify whether the Rental Leased Expenses are within specified limit i.e. <table><tr><th>Particulars</th><th>Maximum permissible limit</th></tr><tr><td>Branches having membership Strength more than 1000</td><td>Rs. 1,05,000/-per month</td></tr><tr><td>Branches having membership Strength 501 to 1000</td><td>Rs. 75,000/- per month</td></tr><tr><td>Branches having membership Strength 201 to 500</td><td>Rs. 52,500/- per month</td></tr><tr><td>Branches having membership Strength up to 200</td><td>Rs. 37,500/- Per month</td></tr></table>	Particulars	Maximum permissible limit	Branches having membership Strength more than 1000	Rs. 1,05,000/-per month	Branches having membership Strength 501 to 1000	Rs. 75,000/- per month	Branches having membership Strength 201 to 500	Rs. 52,500/- per month	Branches having membership Strength up to 200	Rs. 37,500/- Per month	NA
Particulars	Maximum permissible limit											
Branches having membership Strength more than 1000	Rs. 1,05,000/-per month											
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Branches having membership Strength 201 to 500	Rs. 52,500/- per month											
Branches having membership Strength up to 200	Rs. 37,500/- Per month											
6(A)	Whether the expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by head office.	Yes										
6(B)	Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.	Yes										
6(C)	Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.	Yes										



Non-educational programs/activities are organized by the Branch and expenses are recorded in Books of accounts .Program wise details are provided as follows-																			
<table><tr><th rowspan="2">S. No.</th><th rowspan="2">Particulars</th><th colspan="2">Transactions</th><th>Closing Balance</th></tr><tr><th>Debit</th><th>Credit</th><th></th></tr><tr><td>1</td><td>World Laughter Day – 4.05.2025</td><td>14,975.00</td><td>14975.00</td><td>--</td></tr><tr><td>2</td><td>Blood Donation – CA Day – 1.07.2025</td><td>2,11,787.00</td><td>2,11,787.00</td><td>--</td></tr></table>		S. No.	Particulars	Transactions		Closing Balance	Debit	Credit		1	World Laughter Day – 4.05.2025	14,975.00	14975.00	--	2	Blood Donation – CA Day – 1.07.2025	2,11,787.00	2,11,787.00	--
S. No.	Particulars			Transactions		Closing Balance													
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1	World Laughter Day – 4.05.2025	14,975.00	14975.00	--															
2	Blood Donation – CA Day – 1.07.2025	2,11,787.00	2,11,787.00	--															
6(D)	Whether any non-educational program/ activity are organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit generated from non educational program / activities and total deficit from non-self-supporting non educational program / activities.	Yes																	
6(E)	Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.	No																	
7	Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the managing Committee of concerned unit. If yes, provide details	Yes																	
8(A)	Whether the unit has complied with the TA/DA/Lodging rules for domestic travel of Central Council Members and Co-opted Members, as approved by the Government of India.	Yes																	
8(B)	Whether the unit has complied with the applicable travel rules for members of Regional Councils/Branch Managing Committees, as approved by the Head Office of ICAI.	Not Applicable																	
8(C)	In case of non compliance, whether the excess amount of tariff, which is beyond the entitlement, is debited to the personal account of concerned member by concerned unit of ICAI.																		

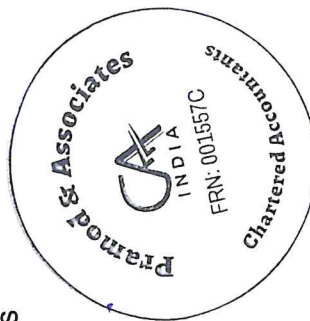
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INDIA



8(D)	Details of such non compliances / amount outstanding for adjustment in such cases as on 31.03.2025.	Not Applicable
9(A)	Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same.	Yes
9(B)	Whether such funds are utilized only specific purpose for which the same are appropriated.	Yes
10	Whether all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.	Yes
11	Whether Capital Grant is recognized only on receipt basis.	Yes
12	Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.	No

For PRAMOD & ASSOCIATES
Chartered Accountants
(FRN. 001557C)



Rachit Maroo

(CA Rachit Maroo)
Partner
Membership No.433365

Place of Signature: Jaipur
Date: 04/06/2026

**JAIPUR BRANCH OF CIRC OF ICAI
JAIPUR**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON FINANCIAL STATEMENTS FOR
HALF YEAR ENDED ON 31.03.2026**

I. SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

These accounts are drawn up on historical cost basis and have been prepared in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and are on accrual basis unless otherwise stated.

2. Revenue Recognition: -

- a) OT, GMCS, ITT fees are recognized when received from HO and Mock test examination fees are recognized over the duration of test.
- b) Income on interest bearing securities and fixed deposit is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

3. Transfer To Earmarked Funds

Income from investment on earmarked funds is allocated directly to Earmarked Funds.

4. Fixed Assets/ Depreciation and amortization

- a) Fixed asset excluding land is stated at cost less depreciation.
- b) Depreciation is provided on written down method at the following rates approved by the Council, based on useful life of the respective assets:-

Building	5%
Air conditioners & office Equipments	15%
Lifts, Electrical Installation & Furniture & Fixture	10%
Vehicles	20%
Computers	60%

- c) Depreciation on addition is provided on monthly pro-rata basis
- d) Library books are depreciated at the rate of 100% in the year of purchase.
- e) Fixed Assets includes the land related to building fund & the land was allotted by Jaipur Development Authority vide its allotment letter dt. 17.06.1987 for the lease period of 99 years. Amortization of leasehold land is being provided at Head office up to 31.03.2017. From 01.04.2017 land is transferred to Jaipur Branch and accordingly building is depreciated during the year at branch.



5. Investment

- Short term investments are carried at cost and diminution in value other than temporary is provided for.
- Current investment is carried at lower of cost or fair value.

6. Provisions

A provision is recognized when an enterprise has a present obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realizable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimates required to settle the obligation at the Balance Sheet Date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

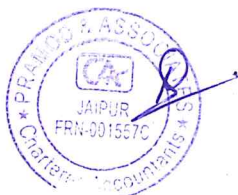
II. NOTES ON FINANCIAL STATEMENTS

- ICAI Current Account A/c Jaipur Rs. 74,11,209.61 (Debit), inter unit balance with Jaipur COE Rs. 19,07,822.86 (Credit) & inter unit balance with Kanpur DCO 10,51,918.00 (Debit) is reconciled for current period.
- As per the Guidelines issued by the ICAI:** "Each branch is required to set aside 25% of Gross ITT receipt per student (who has completed their ITT batch). This money is kept under a separate account head "ITT Centre Reserve" but now ITT Centre Reserve maintained by HO & Jaipur Branch has been allocated interest to opening balance of ITT Centre Reserve. This is separately earmarked account by the way of a fixed deposit in a scheduled Bank.

However, Fixed Deposits have been created commonly for IT Reserve Fund and Reserve & Surplus Balances of ITT. These Fixed deposits have been then allocated to the IT Reserve Fund to the extent of balance of IT Reserve Fund as on 31.03.2026. During year ended on 31.03.2026, interest of Rs. 30,68,003/- has been allocated to the Interest earned on IT Reserve Funds.

- As per recommendation of the Executive Committee regarding 'Guidelines for utilization of funds of ITT centers and compliances to guidelines, specifications and requirements', the Regional Council and Branches of the Institute are required to remit 10% of the gross receipts of ITT centre to H.O (On the basis of no. of students who has completed their ITT Training & issued ITT certificate) up to 30.06.17 & 01.07.17 onwards HO remitted the fees after deducting the same.
- "Advance Fee – Advanced ITT is pending for 5 students as on 31.03.2025:

		ITT		Advance ITT	Advance ITT
S. N.	Year	No of Students (offline)	No of Students (online)	No of Students (offline)	No of Students (online)
02	2015 – 16	-	-	05	-
Total		-	-	5	-



5 "Advance Fee – GMCS" is also pending for 4 students as on 31.03.2025:

S. No.	Year	No of Students Old GMCS (offline)	No of Students GMCS-II (online)	No of Students GMCS-I (offline)	No of Students GMCS-I (online)
01	2016 – 17	-	01	-	-
02	2015 – 16	-	03	00	-
Total		-	04	-	-

6 During the period under Audit following expenses have been incurred (Net) by branch on members activities:

S. No.	Particulars	Debit	Credit	Balance
1	National Conference on 30-31 Dec2025 (FIDUCIA)	11098736.70	11394089.96	+295353.26 Cr
2	National Confrence on 22-23 Aug. 2025	5198292.20	5198292.20	
3	RRC Hyderabad & Tirupati 2-5 June2025	313394.64	313394.64	
4	Seminar on 02.05.2025 (Charitable Trust)	15460.00	15863.64	+403.64 Cr
5	Seminar on 03.02.2026 (Budget Analysis)	176071.00	192000.00	+15929.00 Cr
6	Seminar on 03.05.2025 (Accounting Standard Day)	190236.51	190236.51	
7	Seminar on 10.10.2025 on Tax Audit	23175.00	29448.54	+6273.54 Cr
8	Seminar on 10.11.2025 (Code of Ethics)	158292.00	158292.00	
9	SEMINAR ON 12.05.2025 (Audit Quality Aspects)	422292.00	422292.00	
10	Seminar on 13.12.2025 (MSME)	328038.00	328038.00	
11	Seminar on 15.12.2025 (GST)	353350.00	353350.00	
12	Seminar on 17.05.2025 (Rera)	14119.00	14238.00	+119.00 Cr
13	Seminar on 18.07.2025 (Unlocking New Horizons)	41046.00	41046.00	
14	Seminar on 19.12.2025 (GCC Summit)	568082.77	568082.77	
15	Seminar on 20.3.26 (Peer Review)	63326.27	64000.00	+673.73 Cr
16	Seminar on 23.03.2026 (Bank Audit)	503156.61	503156.61	
17	Seminar on 23.05.2025 (Direct Tax)	175526.00	175526.00	
18	Seminar on 23.12.2025 (Peer Review)	242788.00	242788.00	
19	Seminar on 24.06.2025 (Audit & Motivation)	105970.00	105970.00	
20	Seminar on 25.07.2025 (on Accounting Outsourcing)	311758.00	311758.00	
21	Seminar on 26.04.2025 (Peer Review)	303500.00	303500.00	
22	Seminar on 26.06.2025 (MSME)	119385.00	119448.06	+63.06 Cr
23	Seminar on 26.11.2025 (Brainstorming Program).	297650.00	297650.00	
24	Seminar on 27.06.2025 (MSME) HO	172100.19	172100.19	
25	Seminar on 29.05.2025 (CFO Next Forum 2025)	515598.00	515598.00	
26	Seminar on 29.11.2025 (ICAI CFO FORUM)	1075005.00	1075005.00	
27	The Aggregation Blueprint of CA Firms (01.08.25)	129905.00	129905.00	
28	Workshop On 2-7 August-2025.	393285.00	440000.00	+46715.00 Cr
	Grand Total	23309538.89	23675069.12	+365530.23 Cr



Annexure III Other Members Activity

S. No.	Particulars	Transactions		Closing
		Debit	Credit	Balance
1	World Laughter Day – 4.05.2025	14975	14975	--
2	Blood Donation – CA Day	2,11,787	2,11,787	--
3	CIRC Cricket Tournament (18-21 Dec.- 2025)	274869	277118.64	2249.64
4	Diwali Sneh Milan on 17.10.2025	45478	45584.83	106.83

7 The provision for the statutory audit fees of Jaipur Branch will be made at the branch level.

8 Accounting of GST has been done at branch & GST compliances & returns are maintained by COE as per HO Instructions.

Pramod & Associates
CHARTERED ACCOUNTANTS
FRN No. 01557C

For Jaipur Branch of CIRC of ICAI





(CA. Rachit Maroo)
Partner

M. No. 433365

DATE: 04/06/2026





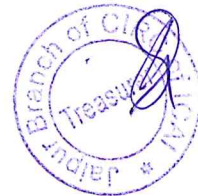
(CA. RAJA MOURDHAWAJ SHARMA) (CA. KAMAL JAIN) (CA. SUNIL KUMAR KHANDAL)

Chairman
M. No. 421864

Secretary
M. No. 406604

Treasurer
M. No. 403794

Place : Jaipur
Date: 29/05/2026



UDIN: 264333 65 HRAFSE 6609

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, D-1, Institutional Area, Jhalana Doongari, Jaipur, Rajasthan 302004
Balance Sheet as at 31st March 2026

(Amount in ₹)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I SOURCES OF FUNDS			
1 Funds			
(a) Unrestricted Funds			
i) Reserves and Surplus	3	236,598,016	229,626,731
ii) Designated Funds	4	51,788,329	48,720,326
(b) Restricted Funds	5	94,460	94,460
		288,480,805	278,441,517
2 Non-current liabilities			
(a) Long-term liabilities	6	-	-
(b) Long-term provisions	7	-	-
		-	-
3 Current liabilities			
(a) Payables	8	(2,435,518)	128,190
(b) Other current liabilities	9	643,856	508,580
(c) Short-term provisions	7	5,298,340	1,524,225
		3,506,678	2,160,995
4 Inter Unit payable	10	27,111,203	26,075,920
Total		319,098,686	306,678,432
II APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	39,076,224	41,459,380
(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 non-current assets	17	-	-
		39,076,224	41,459,380
2 Current assets			
(a) Current investments	14 (b)	209,593,485	203,208,653
(b) Inventories	15	28,000	99,500
(c) Receivables	18	1,770	-
(d) Cash and bank balances	19	57,479,600	55,696,425
(e) Short Term Loans and Advances	16	3,453,158	3,337,959
(f) Other current assets	20	2,911,144	314,408
		273,467,157	262,656,945
3 Inter unit Receivable	21	6,555,305	2,562,107
Total		319,098,686	306,678,432

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

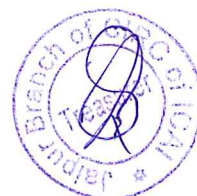


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, D-1, Institutional Area, Jhalana Doongari, Jaipur, Rajasthan 302004
Income and Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

Particulars		Note	For the year ended 31, 2026	For the year ended 31, 2025
I	Income			
	(a) Donations & Grants	22	17,147,993	15,941,244
	(b) Fees from Rendering of Services	23	45,530,684	41,492,323
	(c) Sale of Publication & other Items	24	-	-
	(d) Income from Restricted funds	25	-	-
	(e) Other Income	26	15,096,267	22,215,037
	Total Income (I)		77,774,944	79,648,604
II	Expenses:			
	(a) Cost of Publications & other items	27	-	-
	(b) Employee benefits	28	12,131,773	12,027,452
	(c) Depreciation and amortization expense	29	3,879,411	3,752,112
	(d) Expenses from Restricted funds	30	-	-
	(g) Other expenses	31	54,792,474	48,287,859
	Total Expenses (II)		70,803,658	64,067,423
III	Excess of Income over Expenditure for the year [I + II]		6,971,286	15,581,181
	Appropriations/Transfer to funds			
	a) Maintenance Fund		-	-
	b) Donation received for building		-	-
	c) Balance transferred to General Reserve		6,971,286	15,581,181
	Total		6,971,286	15,581,181

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

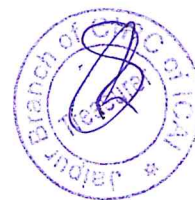


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 3 Reserves and Surplus

(Amount in ₹)

Particulars	As at March 31	General Reserve	Other than General	Total
Balance at the beginning of the year	2026	226,218,456	3,408,274	229,626,730
	2025	210,637,276	3,408,274	214,045,550
Add: Appropriation from Statement of Income and Expenditure	2026	6,971,286		6,971,286
	2025	15,581,181		15,581,181
Transfer from / (to) General Reserve, Other Funds	2026	-	-	-
	2025	-	-	-
Transfer from / (to) Designated Funds	2026	-	-	-
	2025	-	-	-
(Utilization)/Addition	2026	-	-	-
	2025	-	-	-
Balance at the end of the year	2026	233,189,742	3,408,274	236,598,016
	2025	226,218,457	3,408,274	229,626,731

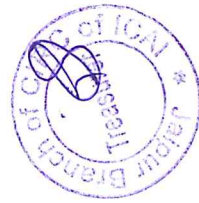
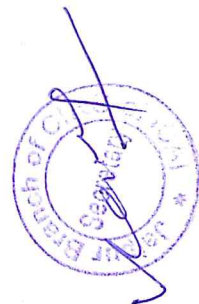


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 4 Designated Funds

(Amount in ₹)

Particulars	As at March 31,	Infrastructure Fund	Research Fund	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year						
	2026	-	-	-	48,720,326	48,720,326
	2025	-	-	-	46,106,176	46,106,176
Appropriation from Statement of Income and Expenditure						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Transfer from / (to) Reserves and Surplus						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Contribution received / Addition during the year						
	2026	-	-	-	3,068,003	3,068,003
	2025	-	-	-	2,614,150	2,614,150
Interest income during the year appropriated through Income and Expenditure						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Utilised during the year						
	2026	-	-	-	-	-
	2025	-	-	-	-	-
Balances at the end of the year						
	2026	-	-	-	51,788,329	51,788,329
	2025	-	-	-	48,720,326	48,720,326



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at March 31,	Medals and Prizes Fund	Students Endowment Fund	Total
Balance at the beginning of the year	2026	-	94,460	94,460
	2025	-	116,210	116,210
Transfer from / (to)	2026	-	-	-
Reserves and Surplus	2025	-	-	-
Contribution received /	2026	-	-	-
Addition during the year	2025	-	(21,750)	(21,750)
Interest income during the year appropriated through Income and Expenditure	2026	-	-	-
	2025	-	-	-
Utilised during the year	2026	-	-	-
	2025	-	-	-
Balances at the end of the year	2026	-	94,460	94,460
	2025	-	94,460	94,460



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 6 Long-term liabilities	As at March 31, 2026	As at March 31, 2025
(a)		
(b)		
Total Other long-term liabilities	-	-

Note# 7 Provisions	Long term		Short term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(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	-	-	5,298,340	1,524,225
(ii) Provision for Publication Obsolete Stock	-	-	-	-
Total Provisions	-	-	5,298,340	1,524,225

Note# 8 Payables	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-2,435,518	128,190
Total payables	-2,435,518	128,190

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

Particulars	As at March 31, 2026	As at March 31, 2025
(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.	-	-

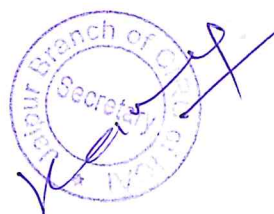


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 9 Other current liabilities	As at March 31, 2026	As at March 31, 2025
(A) Fees received in advance		
(i) Class room training fees:		
a) Information Technology Training	25,000	25,000
b) General Management and Communication Skills	22,000	22,000
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:		
a) Members	318,308	107,586
b) Students	1,000	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	-	-
Sub-Total (A)	366,308	154,586
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	256,548	353,994
(iv) TDS payable	-	-
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables	21,000	-
Sub-Total (B)	277,548	353,994
Total Other current liabilities	643,856	508,580

Note# 10 Inter unit payable	As at March 31, 2026	As at March 31, 2025
(i) Publication Current Account	-	-
(ii) Capital Grant Items:		
(a) Building Grant	-	-
(b) Capital Grant	25,707,441	24,995,089
(c) Library Grant	375,000	375,000
(d) ITT Centre Grant	705,831	705,831
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
(g) ISD Current Account	322,931	-
Total Other long-term liabilities	27,111,203	26,075,920



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 11 Property, Plant and Equipment

Particulars	TANGIBLE ASSETS										Total
	Freehold land	Leasehold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Lift, Electrical Installations & Fittings	Vehicles	Library Books		
Gross Block											
As at April 01, 2025	-	363,608	40,382,638	19,306,679	15,143,446	13,905,071	4,850,799	49,221	572,842	94,574,304	
Additions					1,084,512	376,150	35,593			1,496,255	
Internal Transfer of Assets										-	
Sale/Discarded Assets										-	
As at April 01, 2024		363,608	39,659,911	18,508,062	13,770,567	12,644,573	4,850,799	49,221	572,842	90,419,584	
Additions		-	722,727	798,617	1,389,379	1,260,498	-			4,171,220	
Internal Transfer of Assets					(16,500)					-	
Sale/Discarded Assets										(16,500)	
As at March 31, 2026	-	363,608	40,382,638	19,306,679	16,227,958	14,281,221	4,886,393	49,221	572,842	96,070,560	
As at March 31, 2025	-	363,608	40,382,638	19,306,679	15,143,446	13,905,071	4,850,799	49,221	572,842	94,574,304	
Depreciation/Adjustments											
Rate of Depreciation				5%	15%	10%	10%	20%	100%		
As at April 01, 2025	-	124,794	16,176,994	18,424,589	7,292,262	7,508,852	2,969,862	44,729	572,842	53,114,924	
Additions		3,852	1,210,283	529,254	1,277,624	666,441	191,059	898		3,879,411	
Internal Transfer of Assets										-	
Sale/Discarded Assets										-	
As at April 01, 2024		120942.00	14918478.28	18050333.29	6,020,166	6,875,576	2,760,869	43,606	572,842	49,362,812	
Additions		3,852	1,258,516	374,256	1,272,096	633,276	208,993	1,123		3,752,112	
Internal Transfer of Assets										-	
Sale/Discarded Assets										-	
As at March 31, 2026	-	128,646	17,387,277	18,953,843	8,569,886	8,175,293	3,160,921	45,627	572,842	56,994,335	
As at March 31, 2025	-	124,794	16,176,994	18,424,589	7,292,262	7,508,852	2,969,862	44,729	572,842	53,114,924	
Net Block											
As at March 31, 2026		234,962	22,995,360	352,836	7,658,073	6,105,928	1,725,472	3,594	0	39,076,224	
As at March 31, 2025		238,814	24,205,643	882,089	7,851,185	6,396,219	1,880,938	4,492	0	41,459,380	

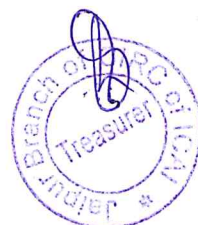
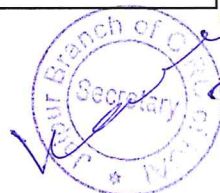
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 12 Intangible Assets	
Particulars /Assets	Total
Gross Block	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Amortization/Adjustment	
As at April 01, 2025	-
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at April 01, 2024	
Additions	
Internal Transfer of Assets	
Sale/Discarded Assets	
As at March 31, 2026	-
As at March 31, 2025	-
Net Block	
As at March 31, 2026	-
As at March 31, 2025	-

Note # 13 Work in Progress

a) Capital Work in Progress	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-
b) Intangible assets under development	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

Note# 14 Investments

(Amount in ₹)

a) Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		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	-	-	-	-	-

b) Current Investments (valued at historical cost unless stated otherwise)	Face Value	As at March 31, 2026		As at March 31, 2025	
		Units	Book Value	Units	Book Value
(i) Fixed Deposits with original maturity for one year			209,593,485		203,208,653
Total Current Investments	-	-	209,593,485	-	203,208,653



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

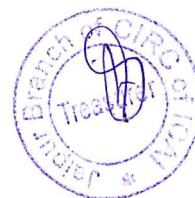
(Amount in ₹)

Note# 15 Inventories	As at March 31, 2026	As at March 31, 2025
(a) Publication & Study Materials	28,000	99,500
(b) Stationery & Stores	-	-
Total	28,000	99,500

Note# 16 Loans and advances	Long Term		Short Term	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
(a) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	1,242,690	1,336,996
(iv) Advance to other	-	-	5,000	-
Sub-Total-(a)	-	-	1,247,690	1,336,996
(b) Other loans and advances				
(i) Prepaid expenses	-	-	34,082	40,749
(ii) Tax deducted at source receivable			1,951,782	1,804,548
(iii) GST on advance receivable			-	-
(iv) GST input credit receivable			212,604	148,666
(v) Security Deposits	-	-	7,000	7,000
(vi) Balance with government authorities				
Sub-Total-(b)	-	-	2,205,468	2,000,963
Total (a+b)	-	-	3,453,158	3,337,959

Note# 17 Other non-current assets	As at March 31, 2026	As at March 31, 2025
(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, 2026	As at March 31, 2025
(a) Receivable from Customers	1,770	-
(b) Electronic Cash and Credit	-	-
(c) Others	-	-
Less: Provision for doubtful receivables	-	-
Total	1,770	-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note# 19 Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
A Cash and cash equivalents		
(a) Fixed Deposits with original maturity of less than three months	-	-
(b) Cash on hand	-	-
Sub-Total (A)	-	-
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	51,788,329	48,720,326
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Cash at Bank	5,691,271	6,976,099
Sub-Total (B)	57,479,600	55,696,425
Total (A + B)	57,479,600	55,696,425

Note# 20 Other current assets	As at March 31, 2026	As at March 31, 2025
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	2,911,144	314,408
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	2,911,144	314,408

Note# 21 Inter units Receivable	As at March 31, 2026	As at March 31, 2025
(a) Current Account - Head office	7,411,210	2,518,830
(b) Exam Form Current A/c	-	-
(c) Regional Intra-Inter Unit A/c	(855,905)	43,277
(d) Staff Loan Control	-	-
Total	6,555,305	2,562,107



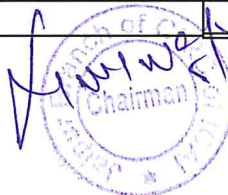
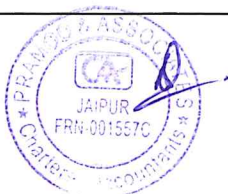
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 22 : Donations & Grants	For the year ended 31, 2026	For the year ended 31, 2025
i) Donations	-	-
ii) Revenue Grant	3,568,750	3,540,000
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	4,680,137	414,219
vi) Members Program Grant	-	-
vii) Reading Room Rent Grant	-	-
viii) Income Support Services	7,315,493	12,138,067
ix) Expense Support Services	-	(151,042)
x) Intra-Inter Income Support Services	2,136,523	-
xi) Intra-Inter Expense Support Services	(552,910)	-
Total	17,147,993	15,941,244

Note # 23 : Fees from rendering of services	For the year ended 31, 2026	For the year ended 31, 2025
i) Class Room Training :-		
I Information Technology Training	10,090,275	13,021,950
II Orientation	8,866,000	12,855,500
III General Management and Communication Skills	4,888,000	8,069,000
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	9,886,088	6,762,370
II Students	1,836,780	323,503
III Non members	9,963,541	460,000
Total	45,530,684	41,492,323

Note # 24 : Sale of Publication & other Items	For the year ended 31, 2026	For the year ended 31, 2025
i) Publications	-	-
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	-	-
Total	-	-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

	For the year ended 31, 2026	For the year ended 31, 2025
Note # 25 : Income from Restricted funds		
i) Interest on Medal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
Total	-	-

	For the year ended 31, 2026	For the year ended 31, 2025
Note # 26 : Other Income		
a) Interest on Bank Deposit	15,001,865	14,545,809
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	-	7,536,592
g) Election Income	-	16,949
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	6,400	25,200
n) Prior Period Income	-	-
o) Miscellaneous Income	88,002	90,487
Total	15,096,267	22,215,037



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

(Amount in ₹)

Note # 27 : Cost of goods sold	For the year ended 31, 2026	For the year ended 31, 2025
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	For the year ended 31, 2026	For the year ended 31, 2025
a) Salaries, wages, bonus and other allowances	12,047,557	11,959,832
b) Contribution to provident and other funds	84,216	67,620
c) Gratuity expenses	-	-
d) Staff welfare expenses	-	-
Total	12,131,773	12,027,452

Note # 29 : Depreciation and amortization expense	For the year ended 31, 2026	For the year ended 31, 2025
a) On tangible assets (Refer note 11)	3,879,411	3,752,112
b) On intangible assets (Refer note 12)	-	-
Total	3,879,411	3,752,112

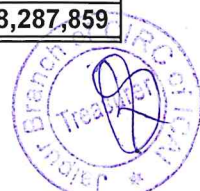
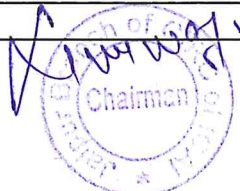
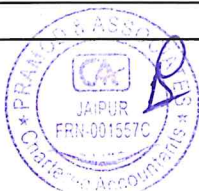


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31 March 2026

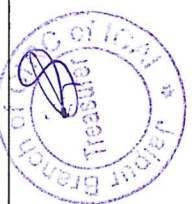
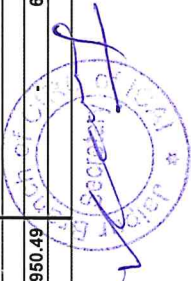
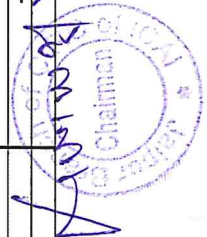
(Amount in ₹)

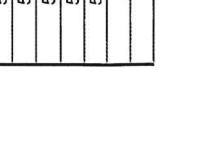
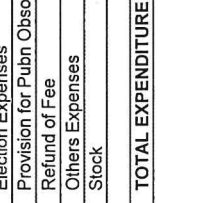
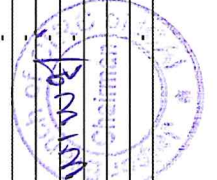
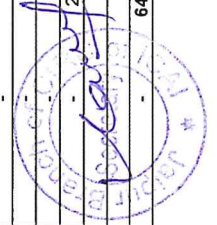
Note # 30 : Restricted funds	For the year ended 31, 2026	For the year ended 31, 2025
1 Payment to Medal & prizes Funds	-	-
2 Payment to Student Scholarship Funds	-	-
Total	-	-

Note # 31 : Other Expenses	For the year ended 31, 2026	For the year ended 31, 2025
1 Seminar Expenses:		
i) Members	22,883,379	22,280,585
ii) Students	7,730,619	1,100,527
2 Class Room Training expenses:		
i) Information Technology Training	5,041,671	3,869,050
ii) Orientation	5,772,809	5,358,700
iii) General management and Communication Skills	3,268,124	4,186,768
3 Revisionary Classes expenses	-	-
4 Meeting expenses	2,296,992	1,044,851
5 Office expenses	2,146,067	3,672,461
6 Power and Fuel	2,043,577	2,069,957
7 Repairs & Maintenance	1,249,670	1,920,175
8 Insurance	27,568	14,253
9 Rent, Rate & Taxes	107,290	81,164
10 Travelling & Conveyance	464,976	262,694
11 Auditor's remuneration	99,000	90,000
12 Printing and Stationery	291,737	833,341
13 Communication expenses	757,495	713,785
14 Legal Charges	-	-
15 Professional Expenses	133,400	132,000
16 Manpower & other services	357,930	574,176
17 Advertisement and Publicity	-	-
18 Bank Charges/ Commission	30,748	49,980
19 Loss on sale of Property, Plant and Equipment	-	-
20 Fixed Asset Write-Off	-	-
21 Loss on foreign exchange transactions (net)	-	-
22 Provision for Doubtful Debts and advance	-	-
23 Provision for Publication Obsolete Stock	-	-
24 Internet & Web Maintenance Charges	-	33,392
25 Payments- Designated Funds:-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Earmarked Funds	-	-
26 Merit Scholarship	-	-
27 Magazines & periodicals	-	-
28 Prior Period expenses	89,422	-
Total	54,792,474	48,287,859

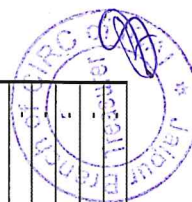
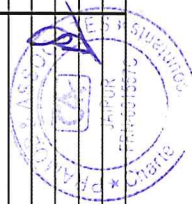


S.No	Class	Particulars	CY_OP_Bal	CY_TRAN_Bal	CY_CL_Bal	PY_OP_Bal	PY_TRAN_Bal	PY_CL_Bal
A)	Income	INCOME						
1	Income	Donation Receipt	-	-	-	-	-	-
2	Income	Entrance Fee	-	-	-	-	-	-
3	Income	Fellow Admission	-	-	-	-	-	-
4	Income	Associate Membership Fees	-	-	-	-	-	-
5	Income	COP Holder Membership Fees	-	-	-	-	-	-
6	Income	Fellow Membership Fees	-	-	-	-	-	-
7	Income	Others Membership Fees	-	-	-	-	-	-
8	Income	Discount 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-IIT	-	10,090,275.00	10,090,275.00	-	13,021,950.00	13,021,950.00
16	Income	Class Room Training Income-Orientat	-	8,866,000.00	8,866,000.00	-	12,855,500.00	12,855,500.00
17	Income	Class Room Training Income-GMCS	-	4,888,000.00	4,888,000.00	-	8,069,000.00	8,069,000.00
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	-	-	-	-	-	-
24	Income	Seminar income- Members	-	9,886,087.81	9,886,087.81	-	6,762,370.01	6,762,370.01
25	Income	Seminar income-Students	-	1,836,780.00	1,836,780.00	-	323,503.00	323,503.00
26	Income	Seminar income- Non members	-	9,963,540.68	9,963,540.68	-	460,000.00	460,000.00
27	Income	E-Learning Income	-	-	-	-	-	-
28	Income	Publication Income	-	-	-	-	-	-
29	Income	Branch Transfer out	-	-	-	-	-	-
30	Income	Publication Free issue	-	-	-	-	-	-
31	Income	Publication Goods	-	-	-	-	-	-
32	Income	Interest Received on Bank Deposit	-	15,001,865.00	15,001,865.00	-	14,545,809.00	14,545,809.00
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	-	-	-	-	7,536,591.53	7,536,591.53
44	Income	Advertisement Income	-	-	-	-	-	-
45	Income	Professional Income	-	-	-	-	16,949.15	16,949.15
46	Income	Election Income	-	-	-	-	-	-
47	Income	Profit on sale of Fixed assets	-	-	-	-	-	-
48	Income	Income from Sale of Fixed Asset	-	-	-	-	-	-
49	Income	Interest on Income Tax Refund	-	-	-	-	-	-
50	Income	Provision No Longer required W/Back	-	6,400.00	6,400.00	-	25,200.00	25,200.00
51	Income	Prior Period Income	-	-	-	-	-	-
52	Income	Non-Capital Item Scrap	-	-	-	-	-	-
53	Income	Publication Pulping	-	-	-	-	-	-
54	Income	Capital Item Scrap	-	-	-	-	-	-
55	Income	Other Income	-	88,002.00	88,002.00	-	90,487.01	90,487.01
TOTAL INCOME			-	60,626,950.49	60,626,950.49	-	63,707,359.70	63,707,359.70

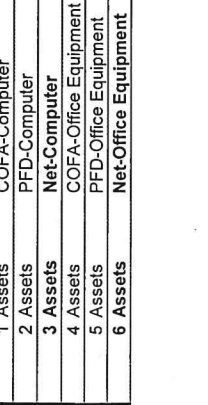
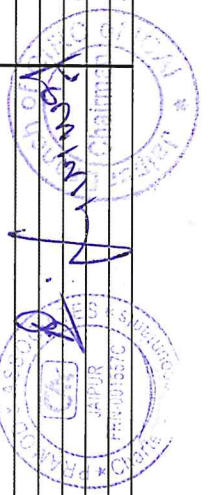




EXPENDITURE		EXPENDITURE		EXPENDITURE	
1	Expenditure	Salary, Pension & Others Allowances	-	12,047,557.00	12,047,557.00
2	Expenditure	Contribution Provident Fund & Others	-	84,216.00	84,216.00
3	Expenditure	Gratuity expenses	-	-	-
4	Expenditure	Staff Welfare Expenses	-	-	-
5	Expenditure	Seminar Expenses for Members	-	22,883,379.38	22,883,379.38
6	Expenditure	Seminar Expenses for Students	-	7,730,618.52	7,730,618.52
7	Expenditure	Class Room Training for GMCs	-	3,268,123.76	3,268,123.76
8	Expenditure	Class Room Training for Orientation	-	5,772,809.02	5,772,809.02
9	Expenditure	Class Room Training for ITT	-	5,041,671.04	5,041,671.04
10	Expenditure	Revisionary Class expenses	-	-	-
11	Expenditure	Meeting Expenses	-	384,891.78	384,891.78
12	Expenditure	World Congress of Accountants	-	-	-
13	Expenditure	Publication Expenses	-	-	-
14	Expenditure	Consumables Items Expenses	-	-	-
15	Expenditure	Donation Expenses	-	-	-
15	Expenditure	Overseas - Membership Fees	-	-	-
15	Expenditure	Overseas - Travelling	-	-	-
15	Expenditure	Overseas - Others	-	-	-
16	Expenditure	Interest Expenses	-	-	-
17	Expenditure	Assets on finance lease	-	-	-
18	Expenditure	Loss on foreign exchange transactions (net)	-	-	-
19	Expenditure	Depreciation for tangible assets	-	3,879,411.00	3,879,411.00
20	Expenditure	Depreciation for Intangible assets	-	-	-
21	Expenditure	Power and Fuel	-	2,043,577.00	2,043,577.00
22	Expenditure	Rent, Rate & Taxes	-	107,290.00	107,290.00
23	Expenditure	Repairs & Maintenance	-	1,249,669.84	1,249,669.84
24	Expenditure	Insurance	-	27,567.66	27,567.66
25	Expenditure	Labour Charges	-	26,760.00	26,760.00
26	Expenditure	Travelling & Conveyance	-	464,975.84	464,975.84
27	Expenditure	Audit fees-Statutory	-	99,000.00	99,000.00
28	Expenditure	Audit Fees-Internal	-	132,000.00	132,000.00
29	Expenditure	Printing and Stationery	-	291,736.89	291,736.89
30	Expenditure	Postage & Telephone	-	674,633.97	674,633.97
31	Expenditure	Transportation Charges	-	82,861.00	82,861.00
32	Expenditure	Internet & Web Maintenance Charges	-	-	-
33	Expenditure	Manpower & others services	-	331,170.00	331,170.00
34	Expenditure	Legal Charges	-	-	-
34	Expenditure	Professional Expenses	-	1,400.00	1,400.00
35	Expenditure	Advertisement	-	-	-
36	Expenditure	Lunch/Dinner Expenses on Official Occasion	-	-	-
37	Expenditure	Bank Commission	-	1,912,100.00	1,912,100.00
38	Expenditure	Merit Scholarship	-	30,748.11	30,748.11
39	Expenditure	Loss on sale of Property, Plant and Equipment	-	-	-
40	Expenditure	Fixed Asset Write-Off	-	-	-
41	Expenditure	Provision for Doubtful Debts and Advance	-	-	-
42	Expenditure	Payments from Earmarked Funds-Medal & prizes Fund	-	-	-
43	Expenditure	Payments from Earmarked Funds-Student Scholarship Fund	-	-	-
44	Expenditure	Payments from Earmarked Funds-Research Fund	-	-	-
45	Expenditure	Payments from Earmarked Funds-Accounting Research Building Fund	-	-	-
46	Expenditure	Payments from Earmarked Funds-Other Earmarked funds	-	-	-
47	Expenditure	GST Expenses	-	-	-
48	Expenditure	Magazines & periodicals	-	-	-
49	Expenditure	Expenses of other entities	-	-	-
50	Expenditure	Contribution to CASBF	-	-	-
51	Expenditure	Prior Period Expenses	-	89,421.79	89,421.79
52	Expenditure	Election Expenses	-	-	-
53	Expenditure	Provision for Pubn Obsolete Stock	-	-	-
54	Expenditure	Refund of Fee	-	-	-
55	Expenditure	Others Expenses	-	2,146,066.77	2,146,066.77
56	Expenditure	Stock	-	-	-
TOTAL EXPENDITURE			70,803,666.37	70,803,666.37	70,803,666.37
			64,067,423.27	64,067,423.27	64,067,423.27

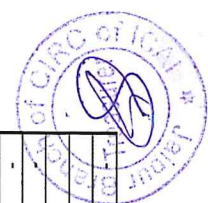
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D	Liabilities	Research Fund-Closing Balance	-	-	-	-
	1	Liabilities	Accounting Research Building Fund	-	-	-
	2	Liabilities	Accounting Research Building Fund-Contribution	-	-	-
	3	Liabilities	Income from Interest Accounting Research Building Funds	-	-	-
	4	Liabilities	Payments from Accounting Research Building Funds	-	-	-
	5	Liabilities	Accounting Research Bldg Fund-Trf From General Reserve	-	-	-
	6	Liabilities	Accounting Research Building Fund-Closing Balance	-	-	-
	1	Liabilities	Other Earmarked Funds	48,720,326.00	3,068,003.00	51,788,329.00
	2	Liabilities	Other Earmarked Funds-Contribution	-	-	-
	3	Liabilities	Income from Interest Other Earmarked Funds	-	-	-
	4	Liabilities	Payments from Other Earmarked funds	-	-	-
	5	Liabilities	Other Earmarked Funds-Trf From General Reserve	-	-	-
	6	Liabilities	Other Earmarked Funds-Closing Balance	48,720,326.00	3,068,003.00	51,788,329.00
			TOTAL DESIGNATED/EARMARKED FUNDS	48,720,326.00	3,068,003.00	51,788,329.00
	Liabilities	RESTRICTED FUNDS				
	1	Liabilities	Medal & prizes Fund	-	-	-
	2	Liabilities	Medal & Prizes Fund-Contribution	-	-	-
	3	Liabilities	Income from Interest Medal & prizes Funds	-	-	-
	4	Liabilities	Payments from Medal & prizes Funds	-	-	-
	5	Liabilities	Medal & Prizes Fund-Trf From General Reserve	-	-	-
	6	Liabilities	Medal & prizes Fund-Closing Balance	-	-	-
	1	Liabilities	Student Scholarship Fund	94,460.00	-	94,460.00
	2	Liabilities	Student Scholarship Fund-Contribution	-	-	-
	3	Liabilities	Income from Interest Student Scholarship Funds	-	-	-
	4	Liabilities	Payments from Student Scholarship Funds	-	-	-
	5	Liabilities	Student Scholarship Fund-Trf From General Reserve	-	-	-
	6	Liabilities	Student Scholarship Fund-Closing Balance	94,460.00	-	94,460.00
			TOTAL RESTRICTED FUNDS	94,460.00	-	94,460.00
	Liabilities	RESERVE, DESIGNATED & RESTRICTED FUNDS TOTAL	278,441,515.94	10,039,290.54	288,480,806.48	
E)	Liabilities	FEES RECEIVED IN ADVANCE				
E-1)	Liabilities	Fees Received in Advance Short Term				
	1	Liabilities	FRA-ITT	25,000.00	-	25,000.00
	2	Liabilities	FRA-GMCS	22,000.00	-	22,000.00
	3	Liabilities	FRA-Orientat	-	-	-
	4	Liabilities	FRA-Coaching Class	-	-	-
	5	Liabilities	FRA-Post Qualification Courses	-	-	-
	6	Liabilities	FRA-Certificate Courses	-	-	-
	7	Liabilities	FRA-Journal Subscription	-	-	-
	8	Liabilities	FRA-Seminar Members	107,585.82	210,721.88	318,307.70
	9	Liabilities	FRA-Seminar Students	-	1,000.00	1,000.00
	10	Liabilities	FRA-Seminar Non Members	-	-	-
	11	Liabilities	FRA-Sponsorship	-	-	-
	12	Liabilities	FRA-Others	-	-	-
	13	Liabilities	Total Fee Received in Advance-Short Term	154,585.82	211,721.88	366,307.70
	Liabilities	TOTAL FEES RECEIVED IN ADVANCE	154,585.82	211,721.88	366,307.70	
F)	Liabilities	CURRENT/NON-CURRENT LIABILITIES				



LIABILITIES		CURRENT LIABILITIES			
1	Liabilities	Direct Tax			
2	Liabilities	Indirect Tax			
3	Liabilities	output GST			
4	Liabilities	Labour Laws			
5	Liabilities	Deposits			
6	Liabilities	CABF -Payments			
7	Liabilities	CASBF-Payments			
8	Liabilities	S.V. AYER Fund			
9	Liabilities	Creditors For Exp-Capital Items			
10	Liabilities	Creditors For Exp-Non Capital Items			
11	Liabilities	Provision for Ex - Non-Capital			
12	Liabilities	Provision for doubtful debts & Advance			
13	Liabilities	Provision for Publication Obsolete Stock			
14	Liabilities	Provision for Employee Benefits-Leave Encashment			
15	Liabilities	Provision for Employee Benefits-Gratuity			
16	Liabilities	Provision for Employee Benefits-Pension			
17	Liabilities	Other Liability			
14	Liabilities	TOTAL CURRENT LIABILITIES			
	Liabilities	TOTAL CURRENT/NON-CURRENT LIABILITIES			
G)					
INTER HEAD BALANCES FOR BS					
1	Liabilities	Publication Current A/c			
2	Liabilities	Branch Building Grant			
3	Liabilities	Branch Capital Grant			
4	Liabilities	Branch Library Grant			
5	Liabilities	Branch ITT Centre Grant			
6	Liabilities	Branch Reading Room Grant			
7	Liabilities	Advance for Programs			
8	Liabilities	Current Account			
9	Liabilities	ISD Current Account			
9	Liabilities	Exam Form Current A/c			
10	Liabilities	Staff Loan Control			
11	Liabilities	Regional Intra-Inter Unit A/c			
10	Liabilities	TOTAL INTER HEAD BALANCES FOR BS			
	Liabilities	TOTAL LIABILITIES			
Assets					
ASSETS					
H)					
FIXED ASSETS					
H-1)					
Land & Building					
1	Assets	COFA-Land Freehold			
2	Assets	PFD-Land Freehold			
3	Assets	Net-Land Freehold			
4	Assets	COFA-Land Leasehold			
5	Assets	PFD-Land Leasehold			
6	Assets	Net-Land Leasehold			
7	Assets	COFA-Building			
8	Assets	PFD-Building			
9	Assets	Net-Building			
10	Assets	Total Land & Building			
Tangible Assets					
1	Assets	COFA-Computer			
2	Assets	PFD-Computer			
3	Assets	Net-Computer			
4	Assets	COFA-Office Equipment			
5	Assets	PFD-Office Equipment			
6	Assets	Net-Office Equipment			

Assets	2,000,353.66	(107,312.99)	2,119,040.67	2,903,900.27	(17,546.61)	2,886,353.66
8 Assets	-	-	-	-	-	-
9 Assets	2,886,353.66	(107,312.99)	2,779,040.67	2,903,900.27	(17,546.61)	2,886,353.66
10 Assets	-	-	-	-	-	-
11 Assets	-	-	-	-	-	-
12 Assets	-	-	-	-	-	-
13 Assets	6,396,218.73	(290,291.00)	6,105,927.73	5,768,997.03	627,221.70	6,396,218.73
14 Assets	-	-	-	-	-	-
15 Assets	6,396,218.73	(290,291.00)	6,105,927.73	5,768,997.03	627,221.70	6,396,218.73
16 Assets	1,880,937.68	(155,465.76)	1,725,471.92	2,089,930.68	(208,993.00)	1,880,937.68
17 Assets	-	-	-	-	-	-
18 Assets	1,880,937.68	(155,465.76)	1,725,471.92	2,089,930.68	(208,993.00)	1,880,937.68
19 Assets	-	-	-	-	-	-
20 Assets	-	-	-	-	-	-
21 Assets	-	-	-	-	-	-
22 Assets	4,492.00	(898.00)	3,594.00	5,615.00	(1,123.00)	4,492.00
23 Assets	-	-	-	-	-	-
24 Assets	4,492.00	(898.00)	3,594.00	5,615.00	(1,123.00)	4,492.00
25 Assets	-	-	-	-	-	-
26 Assets	-	-	-	-	-	-
27 Assets	-	-	-	-	-	-
28 Assets	17,014,923.18	(1,169,020.75)	15,845,902.43	16,072,673.95	942,249.23	17,014,923.18
H-3) Assets						
Intangible Assets						
1 Assets	-	-	-	-	-	-
2 Assets	-	-	-	-	-	-
3 Assets	-	-	-	-	-	-
4 Assets	-	-	-	-	-	-
Total Intangible Assets	-	-	-	-	-	-
H-4) Assets						
Capital Work In Progress	-	-	-	-	-	-
1 Assets	-	-	-	-	-	-
2 Assets	-	-	-	-	-	-
3 Assets	-	-	-	-	-	-
4 Assets	-	-	-	-	-	-
Total Capital Work In Progress	-	-	-	-	-	-
Assets	41,459,380.52	(2,383,155.75)	39,076,224.77	41,056,772.29	402,608.23	41,459,380.52
I) Assets						
INVESTMENTS						
I-1) Assets						
FDRs Short Term						
1 Assets	48,720,326.00	3,068,003.00	51,788,329.00	-	48,720,326.00	48,720,326.00
2 Assets	203,208,653.00	6,384,832.00	209,593,485.00	-	203,208,653.00	203,208,653.00
3 Assets	-	-	-	-	-	-
4 Assets	251,928,979.00	9,452,835.00	261,381,814.00	-	251,928,979.00	251,928,979.00
Total FDR Short-Term	-	-	-	-	-	-
Others Short Term						
1 Assets	-	-	-	-	-	-
2 Assets	-	-	-	-	-	-
3 Assets	-	-	-	-	-	-
4 Assets	-	-	-	-	-	-
5 Assets	-	-	-	-	-	-
Total Investment Short Term	251,928,979.00	9,452,835.00	261,381,814.00	-	251,928,979.00	251,928,979.00
I-3) Assets						
FDRs Long Term						
1 Assets	-	-	-	-	-	-
2 Assets	-	-	-	-	-	-
3 Assets	-	-	-	-	-	-
Total FDRs Long Term	-	-	-	-	-	-
Others Long Term						
1 Assets	-	-	-	-	-	-
Investment in Govt Securities Long Term	-	-	-	-	-	-

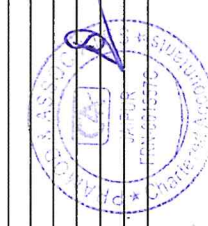


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