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.

Pramod & Associates
INDIA
FRN: 001557C
Chartered Accountants

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.

Pramod & Associates
INDIA
FRN: 001557C
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:

a) 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;

b) In our opinion, proper books of account have been kept by the Branch so far as appears from our examination of those books;

c) 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)

Rachit Maroo

Pramod & Associates
INDIA
FRN: 001557C
Chartered Accountants

(CA Rachit Maroo)
Partner
Membership No.433365

Place of Signature: Jaipur
Date: 04/06/2026
UDIN: 26433365HRAFSE6609

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 Lons 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)

Pramod & Associates
CA
INDIA
FRN: 001557C
Chartered Accountants

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

Pramod & Associates
INDIA
FRN: 001557C
Chartered Accountants

<table>
<tr><td></td><td>was sanctioned. Provide details of exception.</td><td></td></tr>
<tr><td>5(E)</td><td>Whether the title deeds of immovable properties are held in the name of the institute. If not, provide the details thereof</td><td>Yes</td></tr>
<tr><td>5(F)</td><td>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></td><td>NA</td></tr>
<tr><td>6(A)</td><td>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.</td><td>Yes</td></tr>
<tr><td>6(B)</td><td>Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.</td><td>Yes</td></tr>
<tr><td>6(C)</td><td>Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.</td><td>Yes</td></tr>
</table>

Pramod & Associates
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Chartered Accountants

<table>
<tr><td>6(D)</td><td>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.</td><td>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</th></tr>
<tr><th>Debit</th><th>Credit</th><th>Balance</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></td></tr>
<tr><td>6(E)</td><td>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.</td><td>Yes</td></tr>
<tr><td>7</td><td>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</td><td>No</td></tr>
<tr><td>8(A)</td><td>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.</td><td>Yes</td></tr>
<tr><td>8(B)</td><td>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.</td><td>Yes</td></tr>
<tr><td>8(C)</td><td>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.</td><td>Not Applicable</td></tr>
</table>

Pramod & Associates
CA INDIA
FRN: 001557C
Chartered Accountants

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)

Pramod & Associates CA INDIA FRN: 001557C Chartered Accountants

(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.

PRAMOD & ASSOCIATES JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

5. Investment

a) Short term investments are carried at cost and diminution in value other than temporary is provided for.

b) 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

1 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.

2 **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.

3 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.

4 "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**	**-**

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Chairman

Secretary

Treasurer

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 Hydrabad &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**

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

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

PRAMOD & ASSOCIATES JAIPUR FRN-001557C Chartered Accountants

(CA. Rachit Maroo)
Partner
M. No. 433365
DATE: 04/06/2026

For Jaipur Branch of CIRC of ICAI

(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

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

UDIN: 26433365HRAFSE6609

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**
			-0	0

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

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

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

JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

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**

JAIPUR FRN-001557C

Chairman

Secretary

Treasurer

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**

JAIPUR FRN 001557C

Chairman

Secretary

Treasurer

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) Reserves and Surplus	2026	-	-	-
	2025	-	-	-
Contribution received / Addition during the year	2026	-	-	-
	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.	-	-

PRAMOD & ASSOCIATES JAIPUR FRN-001557C Chartered Accountants

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

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**

PRAMOD & ASSOCIATES JAIPUR FRN-001557C Chartered Accountants

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Notes forming part of the Financial Statements for the year ended 31 March 2026

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, 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										-
Sale/Discarded Assets					(16,500)					(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%**	**60%**	**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

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

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

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

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**

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

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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**	-

JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

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**

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

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 Qualfication 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		-	-

PRAMOD & ASSOC. JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

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

(Amount in ₹)

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

Note # 26 : Other Income	For the year ended 31, 2026	For the year ended 31, 2025
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**

PRAMOD & ASSOCIATES Chartered Accountants JAIPUR FRN-001557C

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

(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**

JAIPUR
FRN-001557C
Chartered Accountants

Chairman

Secretary

Treasurer

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**

JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

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	Examniation Fee	-	-	-	-	-	-
13	Income	Students Association Fees	-	-	-	-	-	-
14	Income	Students Association Income	-	-	-	-	-	-
15	Income	Class Room Training Income-ITT	-	10,090,275.00	10,090,275.00	-	13,021,950.00	13,021,950.00
16	Income	Class Room Training Income-Orientation	-	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 Invt	-	-	-	-	-	-
40	Income	Expert Advisory Fees	-	-	-	-	-	-
41	Income	Fee for Filing Disciplinary Cases	-	-	-	-	-	-
42	Income	Profit on Sale of Investments	-	-	-	-	-	-
43	Income	Journal Advertisement	-	-	-	-	-	-
44	Income	Advertisement Income	-	-	-	-	7,536,591.53	7,536,591.53
44	Income	Profeesional Income	-	-	-	-	-	-
45	Income	Election Income	-	-	-	-	16,949.15	16,949.15
46	Income	Profit on sale of Fixed assets	-	-	-	-	-	-
47	Income	Income from Sale of Fixed Asset	-	-	-	-	-	-
48	Income	Interest on Income Tax Refund	-	-	-	-	-	-
49	Income	Provision No Longer required W/Back	-	6,400.00	6,400.00	-	25,200.00	25,200.00
50	Income	Prior Period Income	-	-	-	-	-	-
51	Income	Non-Captal Item Scrap	-	-	-	-	-	-
52	Income	Publication Pulping	-	-	-	-	-	-
53	Income	Captal Item Scrap	-	-	-	-	-	-
54	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

JAIPUR FRN-001557C Chartered Accountants

Chairman Jaipur Branch of CIRC of ICAI

Secretary Jaipur Branch of CIRC of ICAI

Treasurer Jaipur Branch of CIRC of ICAI

B)	Expenditure	EXPENDITURE						
1	Expenditure	Salary, Pension & Others Allowances	-	12,047,557.00	12,047,557.00	-	11,959,832.00	11,959,832.00
2	Expenditure	Contribution Provident Fund & Others	-	84,216.00	84,216.00	-	67,620.00	67,620.00
3	Expenditure	Gratuity expenses	-	-	-	-	-	-
4	Expenditure	Staff Welfare Expenses	-	-	-	-	-	-
5	Expenditure	Seminar Expenses for Members	-	22,883,379.38	22,883,379.38	-	22,280,585.14	22,280,585.14
6	Expenditure	Seminar Expenses for Students	-	7,730,618.52	7,730,618.52	-	1,100,527.00	1,100,527.00
7	Expenditure	Class Room Training for GMCS	-	3,268,123.76	3,268,123.76	-	4,186,768.00	4,186,768.00
8	Expenditure	Class Room Training for Orientation	-	5,772,809.02	5,772,809.02	-	5,358,700.00	5,358,700.00
9	Expenditure	Class Room Training for ITT	-	5,041,671.04	5,041,671.04	-	3,869,050.00	3,869,050.00
10	Expenditure	Revisionary Class expenses	-	-	-	-	-	-
11	Expenditure	Meeting Expenses	-	384,891.78	384,891.78	-	341,451.00	341,451.00
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	-	3,752,112.14	3,752,112.14
20	Expenditure	Depreciation for Intangible assets	-	-	-	-	-	-
21	Expenditure	Power and Fuel	-	2,043,577.00	2,043,577.00	-	2,069,957.00	2,069,957.00
22	Expenditure	Rent, Rate & Taxes	-	107,290.00	107,290.00	-	81,164.00	81,164.00
23	Expenditure	Repairs & Maintenance	-	1,249,669.84	1,249,669.84	-	1,920,175.26	1,920,175.26
24	Expenditure	Insurance	-	27,567.66	27,567.66	-	14,253.34	14,253.34
25	Expenditure	Labour Charges	-	26,760.00	26,760.00	-	107,500.00	107,500.00
26	Expenditure	Travelling & Conveyance	-	464,975.84	464,975.84	-	262,693.71	262,693.71
27	Expenditure	Audit fees-Statutory	-	99,000.00	99,000.00	-	90,000.00	90,000.00
28	Expenditure	Audit Fees-Internal	-	132,000.00	132,000.00	-	132,000.00	132,000.00
29	Expenditure	Printing and Stationery	-	291,736.89	291,736.89	-	833,340.63	833,340.63
30	Expenditure	Postage & Telephone	-	674,633.97	674,633.97	-	678,844.85	678,844.85
31	Expenditure	Transportation Charges	-	82,861.00	82,861.00	-	34,940.00	34,940.00
32	Expenditure	Internet & Web Maintenance Charges	-	-	-	-	33,392.37	33,392.37
33	Expenditure	Manpower & others services	-	331,170.00	331,170.00	-	466,676.00	466,676.00
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	-	1,912,100.00	1,912,100.00	-	703,400.00	703,400.00
37	Expenditure	Bank Commission	-	30,748.11	30,748.11	-	49,980.31	49,980.31
38	Expenditure	Merit Scholarship	-	-	-	-	-	-
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	-	-	-	-	1,371,742.45	1,371,742.45
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	-	2,300,718.07	2,300,718.07
56	Expenditure	Stock	-	-	-	-	-	-
		TOTAL EXPENDITURE	-	**70,803,656.37**	**70,803,656.37**	-	**64,067,423.27**	**64,067,423.27**

Chairman

Secretary

Treasurer

C)		**Income**	**Inter Head Balances for I&E**						
	1	Income	Income Support Services	-	7,315,493.09	7,315,493.09	-	12,138,066.75	12,138,066.75
	2	Income	Expense Support Services	-	-	-	-	(151,042.00)	(151,042.00)
	2	Income	Intra-Inter Unit Income Support Services	-	2,136,523.00	2,136,523.00	-	-	-
	2	Income	Intra-Inter Unit Expense Support Services	-	(552,909.67)	(552,909.67)	-	-	-
	3	Income	DCO Revenue Grant	-	-	-	-	-	-
	4	Income	RC Revenue, Admin & PR Grant	-	-	-	-	-	-
	5	Income	Branch Revenue Grant	-	3,568,750.00	3,568,750.00	-	3,540,000.00	3,540,000.00
	6	Income	Branch Special Grant	-	-	-	-	-	-
	7	Income	Branch Adhoc Grant	-	-	-	-	-	-
	7	Income	Branch Reading Room Rent Grant	-	-	-	-	-	-
	8	Income	Branch Commission	-	-	-	-	-	-
	9	Income	Branch BoS Related Grant	-	4,680,137.00	4,680,137.00	-	414,219.00	414,219.00
	10	Income	Branch Members Program Grant	-	-	-	-	-	-
			TOTAL INTER HEAD BALANCES FOR I&E	**-**	**17,147,993.42**	**17,147,993.42**	**-**	**15,941,243.75**	**15,941,243.75**
		Income/Exp	**SURPLUS/DEFICIT (A-B+C)**	**-**	**6,971,287.54**	**6,971,287.54**	**-**	**15,581,180.18**	**15,581,180.18**
D)		**Liabilities**	**LIABILITIES**						
D-I)		**Liabilities**	**RESERVE AND SURPLUS**						
	1	Liabilities	General Reserve	226,218,455.68	6,971,287.54	233,189,743.22	210,637,275.50	15,581,180.18	226,218,455.68
	2	Liabilities	P&L TRF to GR A/c	-	(6,971,287.54)	(6,971,287.54)	-	(15,581,180.18)	(15,581,180.18)
	3	Liabilities	ADD/LESS:SURPLUS/DEFICIT	-	6,971,287.54	6,971,287.54	-	15,581,180.18	15,581,180.18
	4	Liabilities	Profit & Loss A/c (Diff. in Op Balances)	-	-	-	-	-	-
	5	Liabilities	General Reserve-Appropriation of I&E	-	-	-	-	-	-
	6	Liabilities	General Reserve-Additions	-	-	-	-	-	-
	7	Liabilities	General Reserve-Utilization	-	-	-	-	-	-
	8	Liabilities	Trf From/to General Reserve	-	-	-	-	-	-
	9	Liabilities	General Reserve-Trf From Earmarked	-	-	-	-	-	-
	10	**Liabilities**	**General Reserve-Closing Balance**	**226,218,455.68**	**6,971,287.54**	**233,189,743.22**	**210,637,275.50**	**15,581,180.18**	**226,218,455.68**
	1	Liabilities	Other Reserves-Opening Balance	-	-	-	-	-	-
	2	Liabilities	Other Reserves	3,408,274.26	-	3,408,274.26	3,408,274.26	-	3,408,274.26
	3	Liabilities	Other Reserves-Additions	-	-	-	-	-	-
	4	Liabilities	Other Reserves-Utilization	-	-	-	-	-	-
	5	Liabilities	Trf From/to Other Reserve	-	-	-	-	-	-
	6	Liabilities	Other Reserve-Trf From Earmarked	-	-	-	-	-	-
	7	**Liabilities**	**Other Reserves-Closing Balance**	**3,408,274.26**	**-**	**3,408,274.26**	**3,408,274.26**	**-**	**3,408,274.26**
			TOTAL RESERVE	**229,626,729.94**	**6,971,287.54**	**236,598,017.48**	**214,045,549.76**	**15,581,180.18**	**229,626,729.94**
D-II)		**Liabilities**	**DESIGNATED/EARMARKED FUNDS**						
	1	Liabilities	Infrastructure Reserve	-	-	-	-	-	-
	2	Liabilities	Building Donations recd for Branches	-	-	-	-	-	-
	3	Liabilities	Building Donations-Utilization	-	-	-	-	-	-
	4	Liabilities	Infrastructure Reserve-Additions	-	-	-	-	-	-
	5	Liabilities	Infrastructure Reserve-Utilization	-	-	-	-	-	-
	6	Liabilities	Trf From/to Infrastructure Reserve	-	-	-	-	-	-
	7	**Liabilities**	**Infrastructure Reserve-Closing Balance**	**-**	**-**	**-**	**-**	**-**	**-**
	1	Liabilities	Research Fund	-		-	-	-	
	2	Liabilities	Research Fund-Contribution	-		-	-	-	
	3	Liabilities	Income from Interest Research Funds	-	-	-	-	-	-
	4	Liabilities	Payments from Research Funds	-	-	-	-	-	-
	5	Liabilities	Research Fund-Trf From General Reserve	-		-		-	

Jaipur Branch of CIRC of ICAI Chairman

Jaipur Branch of CIRC of ICAI Secretary

Jaipur Branch of CIRC of ICAI Treasurer

	6 Liabilities	Research Fund-Closing Balance	-	-	-	-	-	-
	1 Liabilities	Accounting Research Building Fund	-	-	-	-	-	-
	2 Liabilities	Accting Research Building Fund-Contribution	-	-	-	-	-	-
	3 Liabilities	Income from Interest Accounting Research Building Funds	-	-	-	-	-	-
	4 Liabilities	Payments from Accounting Research Building Funds	-	-	-	-	-	-
	5 Liabilities	Acctng 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	46,106,176.00	2,614,150.00	48,720,326.00
	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**	**46,106,176.00**	**2,614,150.00**	**48,720,326.00**
		TOTAL DESIGNATED/EARMARKED FUNDS	**48,720,326.00**	**3,068,003.00**	**51,788,329.00**	**46,106,176.00**	**2,614,150.00**	**48,720,326.00**
	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	116,210.00	(21,750.00)	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**	**116,210.00**	**(21,750.00)**	**94,460.00**
		TOTAL RESTRICTED FUNDS	**94,460.00**	-	**94,460.00**	**116,210.00**	**(21,750.00)**	**94,460.00**
	Liabilities	**RESERVE, DESIGNATED & RESTRICTED FUNDS TOTAL**	**278,441,515.94**	**10,039,290.54**	**288,480,806.48**	**260,267,935.76**	**18,173,580.18**	**278,441,515.94**
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	3,030,000.00	(3,005,000.00)	25,000.00
	2 Liabilities	FRA-GMCS	22,000.00	-	22,000.00	1,451,500.00	(1,429,500.00)	22,000.00
	3 Liabilities	FRA-Orientation	-	-	-	3,168,000.00	(3,168,000.00)	-
	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	420.00	107,165.82	107,585.82
	9 Liabilities	FRA-Seminar Students	-	1,000.00	1,000.00	29,500.00	(29,500.00)	-
	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**	**7,679,420.00**	**(7,524,834.18)**	**154,585.82**
	Liabilities	**TOTAL FEES RECEIVED IN ADVANCE**	**154,585.82**	**211,721.88**	**366,307.70**	**7,679,420.00**	**(7,524,834.18)**	**154,585.82**
F)	**Liabilities**	**CURRENT/NON-CURRENT LIABILITES**						

JAIPUR FRN-001557C Chartered Accountants

Chairman

Secretary

Treasurer

F-1)	Liabilities	CURRENT LIABILITES						
	1 Liabilities	Direct Tax	-	(0.20)	(0.20)	32,743.00	(32,743.00)	-
	2 Liabilities	Indirect Tax	-	-	-	-	-	-
	3 Liabilities	output GST	353,994.44	(97,446.24)	256,548.20	364,973.28	(10,978.84)	353,994.44
	4 Liabilities	Labour Laws	-	-	-	-	-	-
	5 Liabilities	Deposits	-	-	-	-	-	-
	6 Liabilities	CABF -Payments	-	-	-	-	-	-
	7 Liabilities	CASBF-Payments	-	-	-	-	-	-
	8 Liabilities	S.V. AIYER Fund	-	-	-	-	-	-
	9 Liabilities	Creditors For Exp-Capital Items	-	-	-	-	-	-
	10 Liabilities	Creditors For Exp-Non Capital Items	128,190.00	(2,563,708.00)	(2,435,518.00)	964,717.98	(836,527.98)	128,190.00
	11 Liabilities	Provision for Ex - Non-Capital	1,524,225.00	3,774,114.50	5,298,339.50	611,321.00	912,904.00	1,524,225.00
	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	-	21,000.00	21,000.00	-	-	-
	14 **Liabilities**	**TOTAL CURRENT LIABILITES**	**2,006,409.44**	**1,133,960.06**	**3,140,369.50**	**1,973,755.26**	**32,654.18**	**2,006,409.44**
	Liabilities	**TOTAL CURRENT/NON-CURRENT LIABILITES**	**2,006,409.44**	**1,133,960.06**	**3,140,369.50**	**1,973,755.26**	**32,654.18**	**2,006,409.44**
G)	**Liabilities**	**INTER HEAD BALANCES FOR BS**						
	1 Liabilities	Publication Current A/c	-	-	-	-	-	-
	2 Liabilities	Branch Building Grant	-	-	-	-	-	-
	3 Liabilities	Branch Capital Grant	24,995,088.76	712,352.00	25,707,440.76	21,405,840.76	3,589,248.00	24,995,088.76
	4 Liabilities	Branch Library Grant	375,000.00	-	375,000.00	375,000.00	-	375,000.00
	5 Liabilities	Branch ITT Centre Grant	705,831.00	-	705,831.00	705,831.00	-	705,831.00
	6 Liabilities	Branch Reading Room Grant	-	-	-	-	-	-
	7 Liabilities	Advance for Programs	-	-	-	-	-	-
	8 Liabilities	Current Account	(2,518,829.54)	(4,892,380.07)	(7,411,209.61)	(11,848,668.55)	9,329,839.01	(2,518,829.54)
	9 Liabilities	ISD Current Account	-	322,931.00	322,931.00	-	-	-
	9 Liabilities	Exam Form Current A/c	-	-	-	-	-	-
	10 Liabilities	Staff Loan Control	-	-	-	-	-	-
	11 Liabilities	Regional Intra-Inter Unit A/c	(43,276.51)	899,181.37	855,904.86	1,581,124.46	(1,624,400.97)	(43,276.51)
	10 **Liabilities**	**TOTAL INTER HEAD BALANCES FOR BS**	**23,513,813.71**	**(2,957,915.70)**	**20,555,898.01**	**12,219,127.67**	**11,294,686.04**	**23,513,813.71**
	Liabilities	**TOTAL LIABILITIES**	**304,116,324.91**	**8,427,056.78**	**312,543,381.69**	**282,140,238.69**	**21,976,086.22**	**304,116,324.91**
	Assets	**ASSETS**						
H)	**Assets**	**FIXED ASSETS**						
H-1)	**Assets**	**Land & Building**						
	1 Assets	COFA-Land Freehold	-	-	-	-	-	-
	2 Assets	PFD-Land Freehold	-	-	-	-	-	-
	3 **Assets**	**Net-Land Freehold**	-	-	-	-	-	-
	4 Assets	COFA-Land Leasehold	238,814.00	(3,852.00)	234,962.00	242,666.00	(3,852.00)	238,814.00
	5 Assets	PFD-Land Leasehold	-	-	-	-	-	-
	6 **Assets**	**Net-Land Leasehold**	**238,814.00**	**(3,852.00)**	**234,962.00**	**242,666.00**	**(3,852.00)**	**238,814.00**
	7 Assets	COFA-Building	24,205,643.34	(1,210,283.00)	22,995,360.34	24,741,432.34	(535,789.00)	24,205,643.34
	8 Assets	PFD-Building	-	-	-	-	-	-
	9 **Assets**	**Net-Building**	**24,205,643.34**	**(1,210,283.00)**	**22,995,360.34**	**24,741,432.34**	**(535,789.00)**	**24,205,643.34**
	10 **Assets**	**Total Land & Building**	**24,444,457.34**	**(1,214,135.00)**	**23,230,322.34**	**24,984,098.34**	**(539,641.00)**	**24,444,457.34**
H-2)	**Assets**	**Tangible Assets**						
	1 Assets	COFA-Computer	882,089.45	(529,254.00)	352,835.45	457,728.81	424,360.64	882,089.45
	2 Assets	PFD-Computer	-	-	-	-	-	-
	3 **Assets**	**Net-Computer**	**882,089.45**	**(529,254.00)**	**352,835.45**	**457,728.81**	**424,360.64**	**882,089.45**
	4 Assets	COFA-Office Equipment	4,964,831.66	(85,799.00)	4,879,032.66	4,846,502.16	118,329.50	4,964,831.66
	5 Assets	PFD-Office Equipment	-	-	-	-	-	-
	6 **Assets**	**Net-Office Equipment**	**4,964,831.66**	**(85,799.00)**	**4,879,032.66**	**4,846,502.16**	**118,329.50**	**4,964,831.66**

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	7	Assets	COFA-Airconditioner	2,886,353.66	(107,312.99)	2,779,040.67	2,903,900.27	(17,546.61)	2,886,353.66
	8	Assets	PFD-Airconditioner	-	-	-	-	-	-
	9	**Assets**	**Net-Airconditioner**	**2,886,353.66**	**(107,312.99)**	**2,779,040.67**	**2,903,900.27**	**(17,546.61)**	**2,886,353.66**
	10	Assets	COFA-Plant & Machinery	-	-	-	-	-	-
	11	Assets	PFD-Plant & Machinery	-	-	-	-	-	-
	12	**Assets**	**Net-Plant & Machinery**	-	-	-	-	-	-
	13	Assets	COFA-Furniture & Fixures	6,396,218.73	(290,291.00)	6,105,927.73	5,768,997.03	627,221.70	6,396,218.73
	14	Assets	PFD-Furniture & Fixures	-	-	-	-	-	-
	15	**Assets**	**Net-Furniture & Fixures**	**6,396,218.73**	**(290,291.00)**	**6,105,927.73**	**5,768,997.03**	**627,221.70**	**6,396,218.73**
	16	Assets	COFA-Electrical Installation & Fittings	1,880,937.68	(155,465.76)	1,725,471.92	2,089,930.68	(208,993.00)	1,880,937.68
	17	Assets	PFD-Electrical Installation & Fittings	-	-	-	-	-	-
	18	**Assets**	**Net-Electrical Installation & Fittings**	**1,880,937.68**	**(155,465.76)**	**1,725,471.92**	**2,089,930.68**	**(208,993.00)**	**1,880,937.68**
	19	Assets	COFA-LIFTS	-	-	-	-	-	-
	20	Assets	PFD-LIFTS	-	-	-	-	-	-
	21	**Assets**	**Net-LIFTS**	-	-	-	-	-	-
	22	Assets	COFA-Vehicle	4,492.00	(898.00)	3,594.00	5,615.00	(1,123.00)	4,492.00
	23	Assets	PFD-Vehicle	-	-	-	-	-	-
	24	**Assets**	**Net-Vehicle**	**4,492.00**	**(898.00)**	**3,594.00**	**5,615.00**	**(1,123.00)**	**4,492.00**
	25	Assets	COFA-Library Books	-	-	-	-	-	-
	26	Assets	PFD-Library Books	-	-	-	-	-	-
	27	**Assets**	**Net-Library Books**	-	-	-	-	-	-
	28	**Assets**	**Total Tangible 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	COFA-Software & Others	-	-	-	-	-	-
	2	Assets	PFD-Software & Others	-	-	-	-	-	-
	3	**Assets**	**Net-Software & Others**	-	-	-	-	-	-
	4	**Assets**	**Total Intangible Assets**	-	-	-	-	-	-
H-4)		Assets	Capital Work In Progress	-	-	-	-	-	-
	1	Assets	Capital Work In Progress-Building	-	-	-	-	-	-
	2	Assets	Capital Work In Progress-Other	-	-	-	-	-	-
	3	Assets	Capital Work In Progress-Software	-	-	-	-	-	-
	4	**Assets**	**Total Capital Work In Progress**	-	-	-	-	-	-
		Assets	**TOTAL FIXED 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	Earmarked Investment Short Term	48,720,326.00	3,068,003.00	51,788,329.00	-	48,720,326.00	48,720,326.00
	2	Assets	Fixed Deposits with Banks Short Term	203,208,653.00	6,384,832.00	209,593,485.00	-	203,208,653.00	203,208,653.00
	3	Assets	Flexi Deposit	-	-	-	-	-	-
	4	**Assets**	**Total FDR Short-Term**	**251,928,979.00**	**9,452,835.00**	**261,381,814.00**	-	**251,928,979.00**	**251,928,979.00**
I-2)		**Assets**	**Others Short Term**						
	1	Assets	Investment in Govt Securities Short Term	-	-	-	-	-	-
	2	Assets	Investment in PSU Bonds/Securities Short Term	-	-	-	-	-	-
	3	Assets	General Investment Short Term	-	-	-	-	-	-
	4	Assets	Discount on Securities Short Term	-	-	-	-	-	-
	5	**Assets**	**Others Short-Term**	-	-	-	-	-	-
		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	Earmarked Investment Long Term	-	-	-		-	-
	2	Assets	Fixed Deposits with Banks Long Term	-	-	-	228,976,293.00	(228,976,293.00)	-
	3	**Assets**	**Total FDRs Long Term**	-	-	-	**228,976,293.00**	**(228,976,293.00)**	-
I-4)		**Assets**	**Others Long Term**						
	1	Assets	Investment in Govt Securities Long Term	-		-			

	2	Assets	Investment in PSU Bonds/Securities Long Term	-	-	-	-	-	-
	3	Assets	General Investment Long Term	-	-	-	-	-	-
	4	Assets	Discount on Securities Long Term	-	-	-	-	-	-
	5	Assets	Investment in Section 8 Company	-	-	-	-	-	-
	5	**Assets**	**Others Long Term**	-	-	-	-	-	-
		Assets	**Total Investment Long Term**	-	-	-	**228,976,293.00**	**(228,976,293.00)**	-
		Assets	**TOTAL INVESTMENTS**	**251,928,979.00**	**9,452,835.00**	**261,381,814.00**	**228,976,293.00**	**22,952,686.00**	**251,928,979.00**
J)		**Assets**	**CURRENT/NON-CURRENT ASSETS**						
J-1)		**Assets**	**CURRENT ASSETS**						
	1	Assets	Stock		-	-		-	-
	1	Assets	Opening Stock	-	-	-	-	-	-
	2	Assets	Publication Stock	99,500.00	(71,500.00)	28,000.00	442,840.00	(343,340.00)	99,500.00
	3	Assets	Consumables Stock	-	-	-	-	-	-
	4	Assets	Security Deposit_Current	7,000.00	-	7,000.00	7,000.00	-	7,000.00
	5	Assets	Loans to Staff_Current	-	-	-	-	-	-
		Assets	Loans to other Entity_Current	-	-	-	-	-	-
	6	Assets	Advance to Party_Current	-	5,000.00	5,000.00	-	-	-
	7	Assets	Advance to Employees_Current	1,336,996.00	(94,306.00)	1,242,690.00	1,463,325.00	(126,329.00)	1,336,996.00
	8	Assets	GST on Advance	-	-	-	-	-	-
	9	Assets	Interest Accrued-Fixed Deposits with Banks	314,408.00	2,596,736.00	2,911,144.00	-	314,408.00	314,408.00
	10	Assets	Interest Accrued-Investment	-	-	-	-	-	-
	11	Assets	Interest Accrued-Staff	-	-	-	-	-	-
	12	Assets	Interest Accrured on Earmarked Funds	-	-	-	-	-	-
	13	Assets	TDS Recoverable	-	-	-	-	-	-
	14	Assets	TDS Receivable for GST	-	-	-	-	-	-
	15	Assets	TDS Receivable for Income Tax	1,804,548.00	147,234.00	1,951,782.00	-	1,804,548.00	1,804,548.00
	16	Assets	TCS Receivable for Income Tax	-	-	-	-	-	-
	17	Assets	GST input credit receivable	148,666.05	63,937.90	212,603.95	320,618.23	(171,952.18)	148,666.05
	18	Assets	Customer Accounts_Current	-	1,770.00	1,770.00	-	-	-
	18	Assets	Pre-Deposit Appeal	-	-	-	-	-	-
	19	Assets	Prepaid Expenses	40,748.66	(6,666.66)	34,082.00	99,012.00	(58,263.34)	40,748.66
	20	Assets	Other Receivable	-	-	-	-	-	-
	21	Assets	Electronic Cash	-	-	-	-	-	-
	22	Assets	Electronic Credit	-	-	-	-	-	-
	23	Assets	Cash In Hand	-	-	-	-	-	-
	24	Assets	Cash at Bank	6,976,098.68	(1,284,827.71)	5,691,270.97	9,774,378.17	(2,798,279.49)	6,976,098.68
		Assets	**TOTAL CURRENT ASSETS**	**10,727,965.39**	**1,357,377.53**	**12,085,342.92**	**12,107,173.40**	**(1,379,208.01)**	**10,727,965.39**
J-2)		**Assets**	**NON-CURRENT ASSETS**						
	1	Assets	Security Deposit_Non-Current	-	-	-	-	-	-
	2	Assets	Loans to Staff_Non-Current	-	-	-	-	-	-
	3	Assets	Advance to Party_Non-Current	-	-	-	-	-	-
	4	Assets	Advance to Employees_Non-Current	-	-	-	-	-	-
	5	Assets	Interest Accrued-Fixed Deposits with Banks_Non-Current	-	-	-	-	-	-
	6	Assets	Interest Accrued-Investment_Non-Current	-	-	-	-	-	-
	7	Assets	Interest Accrued-Staff_Non-Current	-	-	-	-	-	-
	8	Assets	Interest Accrued on Earmarked Funds_Non-Current	-	-	-	-	-	-
	9	Assets	Customer Accounts_Non-Current	-	-	-	-	-	-
		Assets	**TOTAL NON-CURRENT ASSETS**	-	-	-	-	-	-
		Assets	**TOTAL CURRENT/NON-CURRENT ASSETS**	**10,727,965.39**	**1,357,377.53**	**12,085,342.92**	**12,107,173.40**	**(1,379,208.01)**	**10,727,965.39**
		Assets	**TOTAL ASSETS**	**304,116,324.91**	**8,427,056.78**	**312,543,381.69**	**282,140,238.69**	**21,976,086.22**	**304,116,324.91**
			DIFFERENCE	-	-	-	-	-	-

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Treasurer