

**The Institute of Cost Accountants of India**  
**Name of Region: Northern India Regional Council**  
**Balance Sheet as at 31st March, 2025**

A/C Code		Particulars	Sch. No.	Current Year	Previous Year
				As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
<b>AA</b>		<b>INSTITUTE FUND</b>			
171		Balance as per last account ( Opening Balance as on 01.04.2024)		46,159,545	45,248,884
172	Add	i) Capitalization of Chapter's Building			
173		ii) Capitalization of Chapter's Land			
174		iii) Tranfer from other Funds			
175	Less	iii) Tranfer from other Funds			
176		ii) Capital Grants to Regional Councils: Furniture			
177	Add	Entrance Fee (Member)			
178		Entrance Fee (Student)			
179	Add	Net Surplus for the year transferred from		663,279	910,661
		Income & Expenditure A/c			
<b>AB</b>		<b>RCs &amp; Chapter Funds</b>			
180		Building Fund			
181		Library Fund		3,439,322	3,439,322
181A		Silver Jubilee Fund			
182		Other Fund			
<b>AC</b>	Less	<b>Adjustment for</b>			
183		- Land ( in case of de capitalisation in the Chapter/RC's Books)			
184		- Building ( in case of de capitalisation in the Chapter/RC's Books)			
185		- Unadjusted/Unreconciled Balance(Net)			
186		- Unrealised Profit on Closing Stock (Study Material,Prospectus,Other Publications)			
186A		- Unadjusted Accrued Interest on Bld. Loan			
<b>XXXVI</b>		<b>Balance ( AA+AB+AC)</b>		<b>50,262,146</b>	<b>49,598,867</b>
<b>AD</b>		<b>Employees' Gratuity Fund</b>			
187		Balance as per last account		928,794	709,497
188	Add	Contribution for the year		91,968	177,808
189	Add	Interest earned on Investment of Fund for the year		57,675	41,488
190	Less	Amount paid to LIC			
191	Less	Balance Transferred to General Fund			
192	Less	Gratuity paid to Employees' during the year			
<b>XXXVII</b>		<b>Balance</b>		<b>1,078,437</b>	<b>928,794</b>
<b>AE</b>		<b>Employees' Leave Encashment Fund</b>			
193		Balance as per last account			
194	Add	Contribution for the year			
195	Add	Interest earned on Investment of Fund for the year			
196	Less	Amount paid to LIC			
197	Less	Balance Transferred to General Fund			
198	Less	Paid to Employees during the year			
<b>XXXVIII</b>		<b>Balance</b>		<b>-</b>	<b>-</b>
<b>AF</b>		<b>Employees' Benevolent Fund ( H.Q.)</b>			
199		Balance as per last account			
200	Add	Contribution during the year Employer's			
201	Add	Contribution during the year Employees'			
202	Add	Interest earned on Investment of Fund for the year			
203	Less	Paid to Employees during the year			
<b>XXXIX</b>		<b>Balance</b>		<b>-</b>	<b>-</b>
<b>AG</b>		<b>Miscellaneous Prize &amp; Other Funds</b>			
204		Balance as per last account		124,049	124,049
205	Add	Addition during the year		-	-
206	Add	Income credited during the year			
207	Less	Cost of Prizes		-	-
208	Less	Prize Fund Refunded			
<b>XXXX</b>		<b>Balance</b>		<b>124,049</b>	<b>124,049</b>
<b>XXXXI</b>		<b>TOTAL (XXXVI TO XXXX)</b>		<b>51,464,632</b>	<b>50,651,710</b>



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REPRESENTED BY				
<b>AH</b>	<b><u>Fixed Assets :</u></b>			
<b>AH1</b>	<b><u>Leasehold Land: RC &amp; Chapters ( Capitalised in H.Q. Books)</u></b>			
209	Gross Block			
210	Less: Accumulated Depreciation			
211	<b>Net Block</b>		-	-
<b>AH2</b>	<b><u>Freehold Land: Headquarters ( Kolkata &amp; Delhi )</u></b>			
212	Gross Block			
213	Less: Accumulated Depreciation			
214	<b>Net Block</b>		-	-
<b>AH3</b>	<b><u>Freehold Land: RC &amp; Chapters ( Capitalised in H.Q. Books)</u></b>			
215	Gross Block			
216	Less: Accumulated Depreciation			
217	<b>Net Block</b>		-	-
<b>AH4</b>	<b><u>Building: HQ ( Kolkata &amp; Delhi )</u></b>			
218	Gross Block			
219	Less: Accumulated Depreciation			
220	<b>Net Block</b>		-	-
<b>AH5</b>	<b><u>Building: RC &amp; Chapters ( Capitalised in H.Q. Books)</u></b>			
221	Gross Block			
222	Less: Accumulated Depreciation			
223	<b>Net Block</b>		-	-
<b>AH6</b>	<b><u>Leasehold Land: RC &amp; Chapters ( Not Capitalised in H.Q. Books)</u></b>			
224	Gross Block			
225	Less: Accumulated Depreciation			
226	<b>Net Block</b>		-	-
<b>AH7</b>	<b><u>Freehold Land: RC &amp; Chapters ( Not Capitalised in H.Q. Books)</u></b>			
227	Gross Block			
228	Less: Accumulated Depreciation			
229	<b>Net Block</b>		-	-
<b>AH8</b>	<b><u>Building: RC &amp; Chapters ( Not Capitalised in H.Q. Books)</u></b>			
230	Gross Block			
231	Less: Accumulated Depreciation			
232	<b>Net Block</b>		-	-
<b>AH9</b>	<b><u>Furniture &amp; Fittings:</u></b>			
233	Gross Block		2,791,537	2,791,537
234	Less: Accumulated Depreciation		2,069,682	1,989,476
235	<b>Net Block</b>		721,855	802,061
<b>AH10</b>	<b><u>Library Books:</u></b>			
236	Gross Block		1,157,719	1,157,719
237	Less: Accumulated Depreciation		1,157,719	1,157,719
238	<b>Net Block</b>		-	-
<b>AH11</b>	<b><u>Office Equipments:</u></b>			
239	Gross Block		3,949,495	3,830,223
240	Less: Accumulated Depreciation		3,302,828	3,191,560
241	<b>Net Block</b>		646,667	638,663
<b>AH12</b>	<b><u>Generators:</u></b>			
242	Gross Block			
243	Less: Accumulated Depreciation			
244	<b>Net Block</b>		-	-
<b>AH13</b>	<b><u>Lift:</u></b>			
245	Gross Block			
246	Less: Accumulated Depreciation			
247	<b>Net Block</b>		-	-



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*Dr. Kishore*

*Rajiv Kumar*

*Rajiv Kumar*

<b>AH14</b>	<b>Motor Car:</b>			
248	Gross Block			
249	Less: Accumulated Depreciation			
250	<b>Net Block</b>		-	-
<b>AH15</b>	<b>Computer Software</b>			
251	Gross Block		126,450	126,450
252	Less: Accumulated Depreciation		125,128	124,246
253	<b>Net Block</b>		1,322	2,204
<b>AH16</b>	<b>Computers</b>			
254	Gross Block		2,842,670	2,791,095
255	Less: Accumulated Depreciation		2,745,531	2,680,773
256	<b>Net Block</b>		97,138	110,322
<b>AH17</b>	<b>Total Fixed Assets</b>			
	Gross Block		10,867,870	10,697,023
	Less: Accumulated Depreciation		9,400,888	9,143,773
XXXXII	<b>Net Block</b>		1,466,982	1,553,250
<b>AI</b>	<b>Capital-in-Progress</b>			
XXXXIII	<b>Total</b>		-	-
<b>AJ</b>	<b>Investment :</b>			
257	Shares held with Co-operative Socieity (by H.Q.for WIRC Office)			
258	Others ( Specify details )		-	-
XXXXIV	<b>TOTAL</b>		-	-
<b>AK</b>	<b>Current Assets:</b>			
259	Publication Stock (at Cost)			
260	Paper Stock (at Cost)			
261	Study Material (at Cost)		57,803	33,883
262	Prospectus Stock (at Cost)		29,750	51,625
263	Stock of other Materials		-	-
264	Other Receivables ( GST input Credit + Sponsorship + PPOP)		3,948,954	2,154,610
<b>AL</b>	<b>CURRENT ACCOUNT ( HQ Vs RC'S and Chapters )</b>			
265	- Share of Postal & Oral Coaching Fees receivable from H.Q			
266	- Share of GD-BC & MT Fees receivable from H.Q			
267	- Share of Computer Training Fees receiveale from H.Q			
268	- Reimbursement of Expenditure			
269	- Any other amount receivable from H.Q.( furnish details)		1,371,853	803,815
<b>AL1</b>	- Unadjusted/Unreconciled Balance(Net)			
<b>AM</b>	<b>CURRENT ACCOUNT ( RC Vs Chapters ) ( Attach Annexure giving details)</b>			
270	-WIRC			
271	-SIRC			
272	-NIRC			
273	-EIRC			
274	- Chapters OF WIRC			
275	- Chapters OF SIRC			
276	- Chapters OF NIRC		215,937	215,937
277	- Chapters OF EIRC			
<b>AM1</b>	- Unadjusted/Unreconciled Balance(Net)			
<b>AN</b>	<b>SUNDRY DEBTORS (OTHER THAN INTER UNIT TRANSACTION )</b>			
278	- H.Q.			
279	-WIRC			
280	-SIRC			
281	NIRC			-
282	-EIRC			
283	OTHERS			-
<b>AO</b>	<b>Cash and Bank Balances:</b>			
284	Cash - in - hand ( Rec. Imprest )		8,103	4,086



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<b>AP</b>	<b>Balances with Scheduled Banks :</b>		
285	On Current Account	0	0
286	On Savings Account	5,006,911	3,350,165
<b>AQ</b>	<b>Fixed Deposits :</b>		
287	Institute's Fund - FD with Nationalised Bank ( H.Q.)		
288	RCs and Chapters Fund - FD with Bank	47,525,657	44,663,447
289	Accrued Interest on FDRs (RC & Chapter)	-	-
290	Gratuity etc. Deposit with LIC Trust	-	-
291	Misc. Prize & Other Fund	5,000	5,000
292	Employees' Benevolent Fund		
293	Accrued Interest on Prize fund		
	<b>Accrued Interest Receivable on Building Loan (Chapter/RC)</b>		
294	- Regional Councils		
295	- Chapters		
<b>XXXXV</b>	<b>Total Current Assets</b>	<b>58,169,967</b>	<b>51,282,568</b>
<b>AR</b>	<b>Loans &amp; Advances:</b>		
	<b>Advance for Building Construction ( given by H.Q.)</b>		
296	- Regional Councils		
297	- Chapters		
	<b>Advance for Building Construction ( given by RC'S &amp; Chapters)</b>		
298	- Regional Councils		
299	- Chapters		
300	Other Loan to Regional Councils/Chapters - by H.Q.		
301	Other Loan to Chapters -by RC/Chapter	3,487,553	3,487,553
302	Building Loan to Employees		
303	Vehicle Purchase Advance to Employees		
304	Other Advances	15,488	15,488
305	Festival Advance to Employees		
306	Advance Membership Subscription to Foreign Bodies - CAPA,SAFA & IFAC		
307	Prepaid Expenses		
308	TDS receivable	-	-
302A	GST		
309	Security Deposits (Unconfirmed and Doubtful)	152,690	205,182
<b>XXXXVI</b>	<b>Total Loans &amp; Advances</b>	<b>3,655,731</b>	<b>3,708,223</b>
<b>AS</b>	<b>Less : Current Liabilities &amp; Provisions</b>		
	<b>Advance for Building Construction by Chapter/RCS ( from H.Q.)</b>		
310	- Regional Councils		
311	- Chapters		
	<b>Advance/Loan for Building Construction received by Chapter ( from RC'S &amp; Chapter)</b>		
312	- Regional Councils		
313	- Chapters		
314	Silver Jubilee Capital Grant (Advance)		
	<b>Accrued Interest Payable on Building Loan</b>		
315	- Regional Councils		
316	- Chapters		
317	Library Deposit		
	<b>Sundry Creditors ( Other than Current A/c )</b>		
318	- HQ		
319	-WIRC		
320	-SIRC		
321	-NIRC		
322	-EIRC		
323	- Chapters		
324	Other Liabilities		
325	Current Liabilities	5,445,286	454,425
326	Fees received in advance		
326A	Earnest Money Deposit		
327	Library Caution Money		



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328	<u>Share of Oral Coaching Fees payable to H.Q</u>			
329	- WIRC			
330	-SIRC			
331	-NIRC			
332	-EIRC			
	- Chapters			
333	<u>Share of GD-BC &amp; MT Fees payable to H.Q</u>			
334	- WIRC			
	-SIRC			
335	-NIRC			
336	-EIRC			
337	- Chapters			
338	<u>Share of Computer Training Fees payable to H.Q</u>			
339	- WIRC			
340	-SIRC			
341	-NIRC			
342	-EIRC			
	- Chapters			
343	<u>Membership Fees Collected but not remitted to H.Q.</u>			
344	- Associate Membership fees			
	- Grad. fees			
345	<u>Amount Payable to H.Q (Liability)</u>			
346	- Prospectus	1,028,209		1,027,129
347	- Suggested Answer			
348	- Examination Form			
349	- Reimbursement of Expenditure	4,620,929		3,972,550
350	IAP Advance received	855		855
351	TDS Payable	275,532		57,738
	Provisions	457,239		379,635
XXXXVII	<b>Total Current Liabilities &amp; Provisions</b>	11,828,050		5,892,332
XXXXVIII	<b>NET CURRENT ASSETS</b>	49,997,649		49,098,460
XXXXIX	<b>Miscellaneous Expenditure (to the extent not written off)</b>			
XXXXX	<b>TOTAL</b>	51,464,631		50,651,709
	<b>THE TOTAL OF- TO TALLY THE BALANCE SHEET</b>	(0)		(0)

A. ACCOUNTING POLICIES &  
B. NOTES TO ACCOUNTS FORM PART OF THE ANNUAL ACCOUNTS  
(A+B)

For & on behalf of Northern India Regional Council of The Institute of Cost Accountants of India

As per our report attached  
For BHATIA & BHATIA  
Chartered Accountants  
ICAI Firm Registration Number: 003202N

R.BHATIA (FCA)  
Partner  
Membership No. - 017572



Place : New Delhi  
Date: 03-07-2025  
UDIN: 25017572-BMKNS61336

CMA Santosh Pant  
Chairman

CMA Rakesh Yadav  
Secretary

CMA S.N. Mittal  
Vice Chairman

CMA Jeewan Chandra  
Treasurer



The Institute of Cost Accountants of India				
Name of Region: Northern India Regional Council				
Income & Expenditure Account for the year ended 31st March, 2025				
A/C Code	Particulars	Sch no.	Current Year For the Year Ended 31st March 2025 Rs.	Previous Year For the Year Ended 31st March 2024 Rs.
	<b>INCOME :</b>			
<b>A</b>	<b><u>Membership Subscription &amp; Other Fees</u></b>			
01	Annual Membership Fees			
02	Members' Certificate of Practice Fee			
03	Grad CWA Fees			
04	Members' Complaint Fee			
05	Certified Facilitation Centre Fee			
06	Nomination Fee			
07	Membership Fees - Chapter/RC			
<b>I</b>	<b>Total</b>		-	-
<b>B</b>	<b><u>Tuition &amp; Other Fees</u></b>			
08	Student Registration Fee			
	<b><u>Tuition Fees</u></b>			
09	- Postal Coaching fees		8,324,850	6,794,100
10	- Oral Coaching fees ( RC / Chap share )		3,369,750	4,366,800
11	Service Fees for Oral Coaching			
12	- GD / BC Training fees ( Share of RC/ Chap. )			
13	- GD / BC Training fees ( Share of HQ. received from RC/Chapter )			
14	- Modular Training fees ( Share of RC / Chap )			
15	- Modular Training fees ( Share of HQ. received from RC/Chapter )			
16	- Computer Training fees ( Share of RC / Chap )			
17	- Computer Training fees ( Share of HQ. received from RC/Chapter )			
18	Recognition Fee			
19	Annual Recurring Fees			
20	Revalidation of Coaching Completion Certificates Fees			
21	Sale of Postal Coaching, Revalidation & Denovo Forms			
22	Sale of Postal Coaching, Revalidation & Denovo Forms			
22A	CAT Course Fees ( Share of RC/Chapter )		-	-
<b>II</b>	<b>Total</b>		11,694,600	11,160,900
<b>C</b>	<b><u>Examination &amp; Other Fees</u></b>			
23	Examination Fees			
24	Verification of Answers Paper Fees			
25	Sale of Suggested Answer including Scanner			
26	Sale of Exam. Forms			
27	Sale of Exam. Forms ( Share of RC/ Chap. )			
28	Examination fees for Oral Coaching conducted by RC/Chapters			
29	Examination form processing fees - to the extent claim made to H.Q (Applicable for RCs and Chapters )			
<b>III</b>	<b>Total</b>		-	-
<b>D</b>	<b><u>CPD Programme and other Event Receipts</u></b>			
30	CPD organised by Head Quarters			
31	Regional & Other Convention (RRC-2025, VB-CHANGING LANDSCAPE))		5,415,300	-
32	Regional & Other Convention (RRC-2024, VB-GREEN ENERGY)		4,180,830	-
33	CPD organised by RC's/Chapters		619,465	234,000
<b>IV</b>	<b>Total</b>		10,215,595	234,000
<b>E</b>	<b><u>Journal Fee (Incl. Advt.)</u></b>			
34	Journal Advertisement - Head Quarters			
35	Journal Subscription - Head Quarters			
36	Newsletter Advertisement - RC/Chapter			
37	Newsletter Subscription - RC/Chapter			
<b>V</b>	<b>Total</b>		-	-



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<b>F</b>	<b><u>Sale of Publications</u></b>			
38	Sale of Prospectus ( Actual Amt. received by H.Q.)			
39	Sale of Prospectus ( Actual Amt. received by RC/Chapter)		31,250	47,250
40	Sale of Examination Form ( Actual Amt. received by H.Q.)			
41	Sale of Examination Form ( Actual Amt. received by RC/Chapter)			
42	Sale of Suggested Answer ( Actual Amt. received by HQ)			
43	Sale of Suggested Answer ( Actual Amt. received by RC/Chapter)			
44	Sale of Study Notes ( Actual Amt. received by H.Q. )			
45	Sale of Study Notes ( Actual Amt. received by RC/Chapter)			
46	Sale of PD & Research Publication ( Actual Amt. received)			
47	Sale of Other Publication ( Actual Amt. received)		182,500	170,700
<b>VI</b>	<b>Total</b>		213,750	217,950
<b>G</b>	<b><u>Project Receipts - RC's/Chapters</u></b>			
<b>VII</b>	<b>Total</b>		-	-
<b>H</b>	<b><u>Interest Income</u></b>			
48	Interest on Fixed Deposit		3,150,530	2,483,830
49	Interest on Saving Bank A/c		11,506	56,234
50	Interest on Building loan			
51	Interest on Caution Money Deposit - Oral Coaching Centre			
<b>VIII</b>	<b>Total</b>		3,162,036	2,540,064
<b>I</b>	<b><u>Reimbursement Received from H.Q</u></b>			
52	Share of Postal & Oral Coaching Fees /Revenue Grant			-
53	Travelling Expenses/ T A Grant (Region Council Only)			
54	Repair & Maintenance Grant ( incl. Rates & Taxes Grant)			
54A	Student Facility Service (Regional Council Only )		1,647,000	1,638,000
55	Electricity Grant (NIRCONly)			
56	Furniture Grant (Region Council Only)			
57	Library Grant (Region Council Only)			
58	Running Expenses Grant (Region Council Only)			
59	Annual Grant to Chapter (chapters only)			
60	Advertisement Grant			
60A	Member Support Service Grant (Chapters only)			
	Grant for attending NCC, RC & Chapters Meet and National Practitioners			
60B	Convention (Chapters only)			
60C	Golden/Silver Jubilee Grant (Chapters only)			
61	Commission on sale of Prospectus & Publications (ONLY FOR EIRC)			
62	Regional Councils' Grant to Chapter			
<b>IX</b>	<b>Total</b>		1,647,000	1,638,000
<b>J</b>	<b><u>Other Income</u></b>			
63	Sundry/MISC Income		198,636	2,108
64	Guest Room Service Charges			
65	Rent Received			
66	Library Subscription			
67	Sale of Scrap			
68	Sundry Creditors Written Off			
69	Interest on Employees Building Loan			
70	Donation Received (u/s 80G)			
<b>X</b>	<b>Total</b>		198,636	2,108
<b>K</b>	<b>Any Other Income ( Give Details )</b>			
<b>L</b>	<b>TOTAL INCOME (A) ( I to X )</b>		27,131,617	15,793,022



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	<b>EXPENDITURE :</b>			
<b>M</b>	<b>Establishment</b>			
71	Salaries & Allowances	5,329,915	5,169,822	
72	Employer's Cont. to Employees' Gratuity Fund	91,968	177,808	
73	Employer's Cont. to Employees' Provident Fund	422,552	411,426	
74	Employer's Cont. to Employees' Pension Fund	75,000	79,693	
75	Employer's Cont. to Employees' Leave Encashment Fund	562,500	-	
76	Contribution to Leave Encashment (paid to LIC/Others) / Gratuity Expenses	-	-	
77	Medical Expenses	1,313,939	127,149	
78	Leave Travel Allowance to Employees			
79	VRS Compensation W/o			
80	Employer's Contribution to Employees E.D.L.I., RPFC & Admin. Charges			
81	Training & Development (H.R.D.)	1,116,885	584,733	
<b>XI</b>	<b>Total</b>	<b>8,912,759</b>	<b>6,550,631</b>	
<b>N</b>	<b>Office Expenses</b>			
82	Travelling & Conveyance	307,105	190,553	
83	Printing & Stationery ( incl. Xerox Charges & Computer Stationery)	103,897	117,748	
84	Postage Charges	21,469	22,551	
85	Courier Charges	500	-	
86	Telephone , Telegram & Website Expenses	46,250	56,310	
87	Fax Charges		-	
88	Electricity Charges	236,468	223,168	
89	Generator Expenses			
90	Rent Paid	260,000	-	
91	Rates & Taxes			
92	Insurance			
93	Repair & Maintenance	21,666	22,066	
94	Staff conveyance	-	-	
95	Car Hire Charges			
96	Interest on Caution Money Deposit			
97	Cost of study material & prospectus	167,875	171,379	
98	Internal Audit Fee	88,500	-	
99	Legal Charges	25,050	-	
100	Bank Charges	581	13,474	
101	Computer Expenses incl. Hire Charges	15,930	12,744	
102	Public Relation Expenses			
103	Watch & Ward Expenses			
104	Books & Periodicals	-	-	
105	Delegate Fee			
106	Gazette Notification			
107	Staff Welfare	42,531	35,116	
108	Administrative Charges	351,379	256,834	
108A	Advertisement Expenses	-	9,863	
109	Sundry Expenses	275,469	98,936	
110	Interest on Building Loan ( RC / Chap only )			
111	Bad Debt W/o			
112	TDS Demand Paid	86,000		
113	Donation Refunded (U/S 80G)			
113A	GST Input balance written off	-	-	
113B	Festival Celebrations	158,928		
<b>XII</b>	<b>Total</b>	<b>2,209,599</b>	<b>1,230,742</b>	
<b>O</b>	<b>Examination Expenses</b>			
114	-Examination Expenses including question paper printing			
115	- Examiners' Remuneration			
116	- Examination Center Expenses			
117	- Cost of Suggested Answer consumed			
118	- Cost of Examination Form consumed			
119	- Examination Expenses for oral coaching Students			
120	- Examination form processing fees Payable to RC/Chapter			
121	- Prize & Prize Distribution Expenses			
<b>XIII</b>	<b>Total</b>	<b>-</b>	<b>-</b>	



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<b>P</b>	<b><u>Journal Expenses</u></b>			
122	Journal Expenses			
123	Journal Article Writers' Remuneration			
124	Newsletter Expenses for RC & Chapter			
<b>XIV</b>	<b>Total</b>		-	-
<b>Q</b>	<b><u>CPD Programme and other Event Expenses</u></b>			
125	CPD Expenses - Head Quarters			
126	Project Expenses - Head Quarters			
127	National Award including Best Chapter Award			
128	Regional Cost / National Convention Expenses		1,471,708	996,236
129	CPD Expenses - RC's/Chapters		105,614	197,188
<b>XV</b>	<b>Total</b>		1,577,322	1,193,424
<b>R</b>	<b><u>Coaching Expenses</u></b>			
130	Honorarium to Faculty etc. - Oral Coaching by RCs & Chapters		400,314	796,507
131	Honorarium to Faculty etc. - Postal by Rcs & Chapter			
132	Personality Development Expenses			
133	GD/BC & Modular Training Expenses - RCs/Chapters			
134	Computer Training Expenses - Rc/Chapters		-	-
134A	CAT Course Expenses		-	-
<b>XVI</b>	<b>Total</b>		400,314	796,507
<b>S</b>	<b><u>Reimbursement paid by H.Q.</u></b>			
135	Travelling Expenses / T.A. Grants			
136	Running Expenses Grant			
137	Share of Postal & Oral Coaching Fees / Revenue Grants			
138	Repair & Maintenance Grant			
138A	Student Facility Service			
139	Electricity Grant			
140	Annual Grant to Chapter ( Recurring Fees )			
141	Advertisement Grant			
142	Furniture Grant			
143	Library Grant			
144	Commission on sale of Propectus & Publications			
144A	Member Support Service Grant (Chapters only)			
	Grant for attending NCC, RC & Chapters Meet and National Practitioners			
144B	Convention. (Chapters only)			
144C	Golden/Silver Jubilee Grant (Chapters only)			
145	Inter Chapter Grant			
146	Initial Grant to Chapter ( Recognition Grant )			
147	Interest on Building Loan paid to HQ. - Rcs & Chapters		-	-
<b>XVII</b>	<b>Total</b>			
<b>T</b>	<b><u>Membership Subscription To Foreign Bodies</u></b>			
148	- Cont. to IFAC, CAPA, SAFA			
<b>XVIII</b>	<b>Total</b>		-	-
<b>U</b>	<b><u>International Conference &amp; Meeting</u></b>			
<b>XIX</b>	<b>Total</b>		-	-
<b>V</b>	<b><u>Statutory Audit Fee</u></b>		147,500	152,000
<b>XX</b>	<b>Total</b>		147,500	152,000
<b>W</b>	<b><u>Council &amp; Comm.Meeting Exp.</u></b>			
149	- Central Council Meeting			
150	- Executive Committee Meeting			
151	- Examination Committee Meeting			
152	- Finance Committee Meeting			
153	- Other Committee Meeting			
154	- TA & DA for the Council Members		1,120,665	682,239
155	- Annual General Meeting of RCs/Chapters		173,809	164,025
<b>XXI</b>	<b>Total</b>		1,294,474	846,264
<b>X</b>	<b><u>Election Expenses</u></b>			
<b>XXII</b>	<b>Total</b>		-	-



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Y	<b>Project Expenses - RC / Chapters</b>		9,894,632	
XXIII	<b>Total</b>		9,894,632	-
Z	<b>Professional Development Expenses</b>		1,773,124	1,708,953
XXIV	<b>Total</b>		1,773,124	1,708,953
ZA	<b>Stock Consumed</b>			
155 A	- Study Material		-	-
156	- Prospectus		1,500	13,000
157	-PD Publication			
158	- Research Publication			
159	- Act & Regulation/Stock of Other material			
160	Non moving stock written off			-
160A	Unrealised Profit on Closing Stock of Prospectus			
XXV	<b>Total</b>		1,500	13,000
ZB	<b>Amortisation</b>			
161	Leasehold Land			
162	Software			-
XXVI	<b>Total</b>		-	-
ZC	<b>Depreciation :</b>			
163	Building			
164	Furniture & Fittings		80,206	89,118
165	Library Books			
166	Office Equipments		75,057	87,085
167	Generators		36,210	24,443
168	Lift			
169	Motor car			
170	Computer		65,640	53,351
XXVII	<b>Total</b>		257,114	253,998
XXVIII	<b>TOTAL EXPENDITURE ( B ) ( XI TO XXVII )</b>		<b>26,468,338</b>	<b>12,745,519</b>
XXIX	<b>Surplus for the year c/d ( A - B )</b>		<b>663,279</b>	<b>3,047,503</b>
XXX	<b>Balance ( i.e figure in Row No. XXIX )</b>		<b>663,279</b>	<b>3,047,503</b>
XXXI	<b>Add : Prior Period Income</b>		-	1,167,752
XXXII	<b>Total</b>		<b>663,279</b>	<b>4,215,255</b>
XXXIII	<b>Less : Prior Period Expenses</b>		-	3,304,594
XXXIV	<b>Total</b>		<b>663,279</b>	<b>910,661</b>
XXXV	<b>Net Surplus transferred to General Fund</b>		<b>663,279</b>	<b>910,661</b>

A. ACCOUNTING POLICIES &  
B. NOTES TO ACCOUNTS FORM PART OF THE ANNUAL ACCOUNTS (A+B)

For & on behalf of Northern India Regional Council of The Institute of Cost Accountants of India

As per our report attached  
For BHATIA & BHATIA  
Chartered Accountants  
ICAI Firm Registration Number: 003202N

R.BHATIA (FCA)  
Partner  
Membership No. - 017572



Place : New Delhi  
Date: 03-07-2025  
UDIN: 25017572BMKNSG1336

CMA Santosh Pant  
Chairman

CMA S.N. Mittal  
Vice Chairman

CMA Rakesh Yadav  
Secretary

CMA Jaewan Chandra  
Treasurer



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA  
NORTHERN INDIA REGIONAL COUNCIL, NEW DELHI

FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31.03.2025

S. NO	ASSETS DESCRIPTION	RATE	OP. COST	ADJUST MENT	ADDITION UPTO 30.09.2024	ADDITION POST 30.09.2024	SALE	IMPAIR MENT	TOTAL COST	OP. DEPRECIATION	ADJUST MENT	DEPRE CIATION	TOTAL DEPRECIATION	WDV AS ON 31.03.2025	-WDV AS ON 31.03.2024
1	Furniture & Fixture	10	2,791,536.59	-	-	-	-	-	2,791,536.59	1,989,475.60	-	80,206.10	2,069,681.70	721,854.89	802,060.99
2	Electrical Fittings	15	399,511.80	-	86,972.00	18,500.00	-	-	504,983.80	254,332.27	-	36,210.23	290,542.50	214,441.30	145,179.53
3	Office Equipment	15	1,548,120.41	-	-	13,800.00	-	-	1,561,920.41	1,357,970.99	-	29,557.41	1,387,528.40	174,392.01	190,149.42
4	Water Cooler	15	527,815.00	-	-	-	-	-	527,815.00	460,136.81	-	10,151.73	470,288.54	57,526.46	67,678.19
5	Air Cooler & Fans	15	104,671.00	-	-	-	-	-	104,671.00	95,411.03	-	1,389.00	96,800.03	7,870.97	9,259.97
6	Library Books	100	1,157,719.00	-	-	-	-	-	1,157,719.00	1,157,719.00	-	-	1,157,719.00	-	-
7	Computer Equipment	40	2,791,094.74	-	51,575.00	-	-	-	2,842,669.74	2,680,772.52	-	64,758.89	2,745,531.41	97,138.33	110,322.22
8	Air Conditioner	15	709,496.25	-	-	-	-	-	709,496.25	531,226.95	-	26,740.40	557,967.34	151,528.91	178,269.30
9	Seminar Devices	15	522,349.02	-	-	-	-	-	522,349.02	474,714.71	-	7,145.15	481,859.86	40,489.16	47,634.31
10	Fire Extinguisher	15	18,259.25	-	-	-	-	-	18,259.25	17,767.19	-	73.81	17,840.99	418.26	492.07
11	Computer Software	40	126,450.00	-	-	-	-	-	126,450.00	124,246.36	-	881.46	125,127.82	1,322.18	2,203.64
12	Lease Hold Land	10	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL			10,697,023.06	0.00	138,547.00	32,300.00	0.00	0.00	10,867,870.06	9,143,773.43	0.00	257,114.16	9,400,887.59	1,466,982.47	1,553,249.63



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**The Institute of Cost Accountant of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

		Current Year	Previous Year
		For the Year Ended	For the Year Ended
A/C CODE		31.03.2025	31.03.2024
10	<b>ORAL COACHING FEE</b>		
	Tuition Fee Coaching Classes	3,369,750	4,366,800
	Cat Course Fees		
	<b>TOTAL</b>	<b>3,369,750</b>	<b>4,366,800</b>
33	<b>NATIONAL/ REGIONAL CONVENTION/SEMINARS</b>		
	Fee For Pd Programe	619,465	234,000
	Symposium on 28.02.2025 & 01.03.2025 (Income)	5,415,300	-
	<b>TOTAL</b>	<b>6,034,765</b>	<b>234,000</b>
39	<b>SALE OF PROSPECTUS</b>		
	Sale Of Prospectus	31,250	47,250
	<b>TOTAL</b>	<b>31,250</b>	<b>47,250</b>
47	<b>SALE OF OTHER PUBLICATION</b>		
	Sale Of Study Notes Publication	182,500	162,700
	Sale Of Other Publication	-	8,000
	<b>TOTAL</b>	<b>182,500</b>	<b>170,700</b>
48	<b>INTEREST ON FIXED DEPOSIT</b>		
	Interest on General Fund	3,020,087	2,407,890
	Interest on Auto F.D.	130,443	75,940
	<b>TOTAL</b>	<b>3,150,530</b>	<b>2,483,830</b>
49	<b>INTEREST ON SAVING BANK A/C</b>		
		11,506	56,234
	<b>TOTAL</b>	<b>11,506</b>	<b>56,234</b>
52	<b>POSTAL COACHING FEE</b>		
	Tuition Fee Coaching Classes	8,324,850	6,794,100
	<b>TOTAL</b>	<b>8,324,850</b>	<b>6,794,100</b>
54 A	<b>STUDENT FACILITY SERVICE</b>		
	Ppop Income (Sept 2024 & March 2025 Batch)	1,647,000	1,638,000
	<b>TOTAL</b>	<b>1,647,000</b>	<b>1,638,000</b>
63	<b>SUNDRY/MISC INCOME</b>		
	Miscellaneous Income	33,236	2,108
	Membership Fees Received		
	Other Income/23864		
	Guest Room Service Charges		
	Book Stall Charges		
	Sale Of Scrap/23853		
	Career Counselling - Income	25,000	-
	R.R.C - 2024 (Income)	4,180,830	-
	Skill Training & Iotp (Income)	140,400	-
	<b>TOTAL</b>	<b>4,379,466</b>	<b>2,108</b>



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**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
71	<b>SALARY &amp; ALLOWANCES</b>		
	Salary & Wages	5,329,915	5,169,822
	Other Allowances		
	<b>TOTAL</b>	<b>5,329,915</b>	<b>5,169,822</b>
72	Employer'S Cont. To Employees' Gratuity Fund	91,968	177,808
73	Employers' Contribution To Provident Fund	422,552	411,426
74	Employers'Contribution To Pension Fund	75,000	79,693
75	Leave Encashment-Existing Employees	562,500	-
76	Gratuity Expenses	-	-
	<b>TOTAL</b>	<b>1,152,020</b>	<b>668,927</b>
77	<b>MEDICAL EXPENSES</b>		
	Medical Benefit - General	113,218	78,793
	Perquisite Benefit	1,200,721	48,356
	<b>TOTAL</b>	<b>1,313,939</b>	<b>127,149</b>
81	<b>TRAINING &amp; DEVELOPMENT (HRD)</b>		
	Secretarial Training	1,116,885	584,733
	<b>TOTAL</b>	<b>1,116,885</b>	<b>584,733</b>
82	<b>TRAVELLING &amp; CONVEYANCE</b>		
	Local Conveyance	307,105	190,553
	<b>TOTAL</b>	<b>307,105</b>	<b>190,553</b>
83	<b>PRINTING &amp; STATIONARY</b>		
	Printing & Stationary Expenses	103,897	117,748
	<b>TOTAL</b>	<b>103,897</b>	<b>117,748</b>
84	<b>Postage Charges</b>		
	Postage	21,469	22,551
		<b>21,469</b>	<b>22,551</b>
86	<b>TELEPHONE ,TELEGRAM &amp; WEBSITE EXPENSES</b>		
	Website & Internet Expenses	41,578	47,539
	Telephone East Delhi Computer Centre		
	Telephone (Panchkuian Road)		
	Telephone (Lodi Road)	4,672	8,771
	Telephone (Employees)		
	<b>TOTAL</b>	<b>46,250</b>	<b>56,310</b>
88	<b>ELECTRICITY CHARGES</b>		
	Electricity Expenses (Laxmi Nagar Computer Centre)		
	Electricity Expenses (Panchkuiyan Road)		
	Electricity Expenses (Lodi Road)	236,468	223,168
	<b>TOTAL</b>	<b>236,468</b>	<b>223,168</b>



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90	<b>RENT PAID</b>		
	Rent (Laxmi Nagar)	-	-
	Rent (Panchkuiyan Road)	-	-
	Rent ( Vidya Bhawan - For Oral Classes)	260,000	-
	<b>TOTAL</b>	<b>260,000</b>	<b>-</b>
93	<b>REPAIR &amp; MAINTANANCE</b>		
	R/M Build & Electricity(Lodi Road )	21,666	22,066
	<b>TOTAL</b>	<b>21,666</b>	<b>22,066</b>

**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
99	<b>LEGAL CHARGES</b>		
	Legal Expenses	25,050	-
	<b>TOTAL</b>	<b>25,050</b>	<b>-</b>
101	<b>COMPUTER HIRE/MAINTENANCE CHARGES</b>		
	Others	15,930	12,744
	<b>TOTAL</b>	<b>15,930</b>	<b>12,744</b>
104	<b>BOOKS &amp; PERIODICALS</b>		
	News Paper Expenses (Lodi Road)	-	-
	News Paper Expenses (Panchkuiyan)	-	-
	News Paper Expenses (Laxminagar)	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
107	<b>STAFF WELFARE</b>		
	Staff Welfare	42,531	35,116
	<b>TOTAL</b>	<b>42,531</b>	<b>35,116</b>
109	<b>SUNDRY EXPENSES</b>		
	Reimbursement Of Exp. (H.O.)	-	-
	Remuneration Of Outsourcing Services	239,979	43,500
	Misc Expenses (Revised Ecr DI / 17428)	-	-
	Insurance	-	-
	General Charges	6,892	3,437
	Other Misc. Expenses	28,000	51,830
	Labour & Cartrage	598	169
	Interest On Tds	-	-
	<b>TOTAL</b>	<b>275,469</b>	<b>98,936</b>
128	<b>REGIONAL COST/NATIONAL CONVENTION EXP.</b>		
	National Convention Expenses	-	-
	Annual Report	-	-
	Study Circle Meet	-	-
	Student Program Convention / Student Fest	1,471,708	996,236
	<b>TOTAL</b>	<b>1,471,708</b>	<b>996,236</b>



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129	CPD Expenses - RC's/Chapters		
	Chapters Meet (Haridwar - 16.12.2023)	8,380	197,188
	Chapters Meet At Nirc On 03.08.2024	26,568	-
	Northern Region Chapters Meet-22.12.2024	70,667	-
	<b>TOTAL</b>	<b>105,614</b>	<b>197,188</b>
130	HONORARIUM FACULTY ETC- ORAL COACHING		
	Career Counseling Exp	400	74,950
	Oral Coaching Exp.	399,914	721,557
	<b>TOTAL</b>	<b>400,314</b>	<b>796,507</b>
134	COMPUTER TRAINING EXP.		
	Computer Course Exp.	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
154	TA & DA FOR THE COUNCIL MEMBERS		
	Da To Council Members	-	
	Conveyance & Taxi Members	-	
	Travelling Expenses Seminar	1,120,665	682,239
	<b>TOTAL</b>	<b>1,120,665</b>	<b>682,239</b>
155	- Annual General Meeting of RCs/Chapters		
	Agm Expenses -Regional Council	173,809	164,025
	<b>TOTAL</b>	<b>173,809</b>	<b>164,025</b>
155 A TO 160 A	Stock Consumed		
	Study Material	-	-
	Prospectus	1,500	13,000
	<b>TOTAL</b>	<b>1,500</b>	<b>13,000</b>
170 A or XXXIII	PRIOR PERIOD EXP.		
	Epf Damage Penelty	-	2,656,597
	Gst Itc Expensed Off	-	647,997
	<b>TOTAL</b>	<b>-</b>	<b>3,304,594</b>
XXXI	PRIOR PERIOD Income		
	PPOP Income (F.Y. 2022-23)	-	411,000
	GST Certificate Course (F.Y. 2018-19)	-	51,000
	PPOP Income (F.Y. 2022-23)	-	366,000
	Interest on FD	-	339,752
	<b>TOTAL</b>	<b>-</b>	<b>1,167,752</b>



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**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
<b>187, 188 &amp; 189</b>	<b>Employee's Gratuity Fund</b>		
	Employees' Gratuity Funds (Opening Balance)	928,794	709,497
	Contribution To Gratuity Fund/10060	91,968	177,808
	Interest On Gratuity Fund/10061	57,675	41,488
	<b>TOTAL</b>	<b>1,078,437</b>	<b>928,794</b>
<b>204&amp;205</b>	<b>MISCELLANEOUS PRIZE &amp; OTHER FUND</b>		
	Aviral Jagdish Prize Fund	10,785	10,785
	Late K. G. Goyal Prize Fund	5,883	5,883
	Late Smt. Kanta Rani Fund	8,628	8,628
	M.S. Jain Prize Fund	8,628	8,628
	Late Mritunjay Singh M. Fund	12,402	12,402
	Nanak Chand Ahuja M Fund	6,337	6,337
	Pramila Jain Singh Prize Fund	10,785	10,785
	Rajrani Jain Singh Prize Fund	7,550	7,550
	S. K. Gupta Memorial Fund	5,425	5,425
	Late S. K. Mittal Prize Fund	9,168	9,168
	Vishan Devi Ahuja Memorial Fund	6,493	6,493
	R.J.Goel Gold Madel Prize Fund	26,963	26,963
	Yn Thakur Memorial Prize Fund	5,000	5,000
	<b>TOTAL</b>	<b>124,049</b>	<b>124,049</b>
<b>257 &amp; 258</b>	<b>INVESTMENTS</b>		
	<b>TOTAL</b>	<b>-</b>	
<b>261</b>	<b>STOCK- STUDY NOTES(ICAI)</b>	<b>57,803</b>	<b>33,883</b>
<b>262</b>	<b>STOCK OF PROSPECTUS</b>		
	Stock Of Prospectus - 2016	875	875
	Stock Of Prospectus - 2022 Syllabus	28,875	50,750
	<b>TOTAL</b>	<b>87,553</b>	<b>85,508</b>
<b>263</b>	<b>STOCK OF OTHER MATERIAL</b>		
	Stock Of New/ Old Foundation Exam Form	-	-
	Stock Of Exam New/ Old I/F		
	Stock Of Voter List	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>264</b>	<b>OTHER RECIVABLES</b>		
	Gratuity Etc. Deposit With Lic Trust	909,754	760,110
	Accrued Income (Sponsorship And Ppop March 2024 Batch)	3,039,200	1,274,500
	Tds Receivable	-	120,000
	<b>TOTAL</b>	<b>3,948,954</b>	<b>2,154,610</b>



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269	AMOUNT RECEIVABLE FROM H.O.		
	Head Office Receivable A/C	1,371,853	803,815
	TOTAL	1,371,853	803,815

**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
276	<b>CURRENT ACCOUNT -CHAPTERS OF NIRC</b>		
	Ajmer Bhilwara Chapter	23,883	23,883
	Chandigarh Chapter	26,081	26,081
	Faridabad Chapter	11,250	11,250
	Gurgaon Chapter	16,143	16,143
	Kota Chapter	10,750	10,750
	Haridwar & Rishikesh Chapter	10,389	10,389
	Dehradun Chapter	79,682	79,682
	Ghaziabad Chapter	45,752	45,752
	Gorakhpur Chapter	50,279	50,279
	Jaipur Chapter	-586	-586
	Jalandhar Chapter	-21,700	-21,700
	Jammu Chapter	34,339	34,339
	Lucknow Chapter	-176,159	-176,159
	Ludhiana Chapter	-	-
	Patiala Chapter	9,000	9,000
	Udaipur Chapter	-	-
	Noida Chapter	96,834	96,834
	TOTAL	215,937	215,937
284	<b>CASH-IN-HAND (Incl. Postage Stamp)</b>		
	Cash Imprest - For Postage	589	1,430
	Cash In Hand--	7,513	2,655
	Petty Cash	-	-
	TOTAL	8,103	4,086
286	<b>BALANCE WITH BANKS (SAVING &amp; CURRENT ACCOUNTS)</b>		
	Indian Overseas Bank 6020 (Including Flexi Saving Bank Account)	4,712,456	3,046,778
	Indian Overseas Bank 31046	41,455	41,455
	State Bank Of India (Current A/C)	0.21	-
	Hdfc Bank Ltd.	219,218	212,775
	Axis Bank	3,597	3,597
	Indian Overseas Bank 32508	97	15,473
	Hdfc Bank Account No-01341110000048	30,087	30,087
	TOTAL	5,006,911	3,350,165
288 & 289	<b>FIXED DEPOSITD WITH BANK</b>		
	Fixed Deposit With Iob	47,525,657	44,663,447
290			
	Fixed Deposit For Library Fund		
	Accrued Interest Dr - General Fund Investment/20900	-	-
	Fixed Deposit For Prize Fund	5,000	5,000
	TOTAL	47,530,657	44,668,447



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301	<b>OTHER LOAN TO CHAPTERS</b>		
	<b><u>LOAN TO CHAPTER</u></b>		
	Allahbad Chapter	1,500,000	1,500,000
	Jodhpur Chapter	600,000	600,000
	Chandigarh Chapter	62,553	62,553
	Faridabad Chapter	200,000	200,000
	Noida Chapter	35,000	35,000
	Kota Chapter	300,000	300,000
	Dehradun Chapter	250,000	250,000
	Udaipur Chapter	40,000	40,000
	Ajmer Bhilwara Chapter	200,000	200,000
	Kanpur Chapter	300,000	300,000
	<b>TOTAL</b>	<b>3,487,553</b>	<b>3,487,553</b>

**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
303	<b>VEHICLE PURCHASED ADVANCE TO EMPLOYEE</b>		
	<b><u>LOAN TO STAFF</u></b>		
	Afat Singh	-	-
	Ravi Shankar	-	-
	R. K. Dhaiya	-	-
	Sahzade	-	-
	Ram Babu Sharma	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
304	<b><u>OTHER ADVANCE</u></b>		
	Rakesh Kabra	15,488	15,488
	Afat Singh	-	-
		-	-
	<b>TOTAL</b>	<b>15,488</b>	<b>15,488</b>

**The Institute Of Cost Accountants Of India**  
**Northern India Regional Council, New Delhi**

**SCHEDULES**

A/C CODE		31.03.2025	31.03.2024
309	<b>SECURITY DEPOSITS</b>		
	<b>(UNCONFIRMED AND DOUBTFUL)</b>		
	Security Deposit Rent East Delhi Centre	-	15,000
	Security Deposit Rent East Delhi Computer Centre	135,000	135,000
	Other Security	15,690	15,690
	Water Security	2,000	2,000
	Considered Good		
	Auditorium (Ip University) For Students Fest 2024	-	37,492
	<b>TOTAL</b>	<b>152,690</b>	<b>205,182</b>
325	<b>SUNDRY CREDITORS OTHER THAN CA A/C-NIRC</b>		
	Amar Tourist & Taxi Service	715,020	174593
	Aps Services	-	-



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Rajesh	15,050	4,070
Rambabu Sharma	-	2,450
Ravi Shankar	8,960	3,700
Pushpender Khulbe	13,750	-
Vishal	7,700	2,950
Amarendra Kumar - Oral Faculty	7,500	9,200
M/S Sonia Sharma	4,223	4,223
Mohit Cma	-	25,000
Anil Sharma	-	-
Rajender Kr. Dahiya	3,880	2,780
Afat Singh	9,510	10,795
Arjun Lal	6,340	1,000
Dayal Paradise	22,840	-
Innuvis Solution Pvt. Ltd	43,500	-
Sana Azmi	-	-
Sahzade	12,200	5,200
Akshay Kumar Sen	2,500	5,000
Amit Kumar - Oral Faculty	1,250	2,500
Amit Singhal - Faculty	1,250	2,500
Arun Chauhan - Faculty	6,825	15,000
Amigos Alliance Llp	28,014	-
Bhagwati Caterers & Decorators	0.50	-0.50
Bijay Banerjee	-	6,250
Bmk Gupta	2,500	2,500
Brijesh Grover	6,750	15,000
Bharti Airtel Ltd. (No.-9220403331)	1,195	-
Drishyam Media Production Pvt Ltd	-	12,000
Dev Enterprises	8,100	-
Ejaz Ahmad	-	11,250
Harpreet Singh- Oral Faculty	2,500	-
Hotel Hindusthan International	19,738	-
Ind Travels And Tours	6,143	-
Kapil Kumar Aggarwal	-	2,500
Kendriya Bhandar	-	-
Mahendra Saini	-	14,625
Manpreet Kaur	2,500	16,250
Mc Bansal	-	2,500
Mehboob Singh Bahadur Singh Jain	1,829	1,829
National Fedn Of Fars Pcmr Procg & Retail Co-Op Ltd	-26,300	-
Nitin Khandelwal	-	2,500
Poornima Srivastava	-	11,250
Praveen Gupta	1,750	10,000
Preeti Gupta	8,000	10,800
Ram Singh - Labour	6,500	-
Rajiv Kumar Singh	-	2,500
Rohan Kumar Sharma	2,500	2,500
Students (Symposium Participants)	29,320	-
Sandeep Kumar	-	2,500
Sanket Gupta	-	12,600
Shubham Sharma	15,518	3,770
Sk Gupta	5,000	2,500
Suman Kumar Verma	-	2,500
Tikam Singh Chauhan	10,250	12,600
Vidya Bhawan Co-Op. Edu. M/P Society Ltd.	14,000	0
Vineeta Nagpal	5,000	2,500



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Yogesh Gupta	2,950	5,450
Jiten Thapa - Faculty	2,500	2,500
Kavita Tiwari	1,250	1,250
Prakash Kothari	-	2,500
Baljeet Lodge	2,240	2,240
Shailendra Paliwal	4,191	4,191
Airtel Relationship No. 7005882579	3	
Ajay Singh Dangwal - Oral Faculty	13,500	-
Angel Enterprises	2,832	-
Anoop Pant - Faculty	5,000	-
Anshika Tyagi - Faculty	7,500	-
Anupama Prakash Srivastava	1,250	-
Asd & Co.	18,120	-
Excel Seminar Solutions	61,776	-
Chandra Tour And Travels	20,545	-
Chetan Bhasin - Faculty	2,500	-
Devanshee Systems	34,869	-
Gauransh Saxena - Faculty	5,000	-
Gradwear Exports Private Ltd.	35,513	-
Greenish	21,285	-
Growwhizz - Photographer	69,600	-
Haris Court	44,911	-
H P Sharma	3,975	-
Icar Convention Centre (Secretary, Icar)	1,393,750	-
Jammu Chapter - Icmait	2,740	-
Kalyani Karna- Oral Faculty	2,500	-
K.Kirti	7,000	-
Life Insurance Corporation Of India	96,834	-
Little More Ads	273,940	-
Manjeet Singh - Oral Faculty	13,750	-
Manmohan Singh - Faculty	1,250	-
M/S Kumar Caterers	36,400	-
Namit Kumar Jha	6,520	-
Neeraj Kumar-Flowerist	12,680	-
Nikhil Gupta - Faculty	2,500	-
Nitin Kumar - Oral Faculty	7,000	-
Om Sai Caterers	772,872	-
Pawan Bharadwaj	7,500	-
Prasad Horticulture Works	46,211	-
Professional Catering Services Pvt. Ltd.	1,266,588	-
Pushpender Jaiswal - Faculty	5,000	-
Quick Offset	58,968	-
Radisson Hotel - Delhi	-2,301	-
Rakesh Yadav	4,730	-
Rakesh Yadav - Oral Faculty	7,000	-
R Print Impressions	866	-
R & T Resources	6,120	-
Sachikanta Chaudhary - Faculty	2,500	-
Sachin Gupta	8,000	-
Sankalp Wadhwa	5,000	-
Satyam Print O Pack	27,191	-
Satya Narayan Mittal	6,396	-
Shantanu Srivastava - Faculty	1,250	-
Shimpi Gera - Faculty	10,000	-
Shri Balaji Stationers	235	-
Shri Balaji Traders - Kanpur	3,150	-
Shruti Garg	1,250	-
S.K.Verma - Faculty	5,000	-
Sonali Agrawal -Faculty	7,500	-
Spectra Outsource Solution Pvt. Ltd.	36,720	-
Venus Conferences & Exhibitions Pvt. Ltd.	216,221	-
Payable To Employees (Excess Lip Deduction)	-	2,110
Asstt. Director Of Estates (Cash) (Vigyan Bhawan)	-309,960	
11 Eleven - Hitesh Makkad	-0	



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	<b>TOTAL</b>	<b>5,445,286</b>	<b>454,426</b>
<b>348</b>	<b>Reimbursement of Expenditure</b>		
	Current A/C Cr-Rc(Reimbursement Of Expenses)/22409	-825,084	836,380
	Current A/C Cr- Rc(Students Fees Through Ieps)/22405	5,446,013	4,808,930
	Current A/C Cr-Membership Fees(Rc)/22410	800	800
	Current A/C Cr-Publication, Form,Prospectus(Rc)/22413	1,021,409	1,020,329
	Current A/C Cr-Rc(Students Fees-Not Through Ieps)/22407	6,000	6,000
	<b>TOTAL</b>	<b>5,649,138</b>	<b>6,672,439</b>
<b>350</b>	<b>TDS PAYABLE</b>		
	Tds Payable U/S 194C	72,681	15,267
	Tds Payable U/S 194I	181,000	-
	Tds Payable U/S 194J	21,851	42,471
	<b>TOTAL</b>	<b>275,532</b>	<b>57,738</b>
<b>351</b>	<b>PROVISIONS</b>		
	Provision For Stat Audit Fees	125,000	112,500
	O/S Internal Audit Fees	88,500	-
	Provision For Professional Expenses	-	-
	Employees Lip	-	-
	Edli Charges Payable	6,681	6,910
	Employees' Contribution To Pf	115,813	121,309
	Employer Contribution To Pension Account Payable	59,668	59,668
	Employer Contribution To Provident Fund Payable	56,145	61,641
	Edli Inspection Charges Payable	5,432	4,107
	Provision For Gratuity	-	-
	Gst Input Credit	-	13500
	Provision For Tds	-	-
	Provision For Gst	-	-
	Provision For Staff Conv.	-	-
	Contractual Staff Contribution To Pf @ 12%	-	-
	<b>TOTAL</b>	<b>457,239</b>	<b>379,635</b>



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